



## **AGENDA**

Utility Commission Meeting  
Waupun Utilities – 817 S Madison St.  
Waupun, WI P.O. Box 431  
Monday, November 11, 2019 AT 4:00 PM

There is a regular commission meeting scheduled for Monday, November 11, 2019, at 4:00 PM at the Waupun Utilities Administrative Building located on 817 S. Madison Street, Waupun, Wisconsin.

### **CALL TO ORDER**

### **ROLL CALL OF COMMISSIONERS**

### **APPROVAL OF PREVIOUS MEETING MINUTES**

1. 10-14-2019 Commission Minutes

### **APPROVAL OF PAYMENT - PREVIOUS MONTHS BILLS**

2. 10-2019 Accounts Payable

### **GM REPORT / OPERATIONS REPORT**

3. General Manager Report
4. Water and Wastewater Report
5. Electric Operations Report

### **FINANCIAL REPORT / APPROVAL OF MONTHLY FINANCIAL RESULTS**

6. Finance Director Report
7. September 2019 Financial Report

### **APPEARANCE BY VISITORS**

## **AGENDA**

8. Review / Approve 2020 Budget
9. Discuss / Approve Resolution NO. 11-11-19-01 Resolution Approving Sewer Rate Increase Plan Necessary For WWTP Upgrade

### **ADJOURNMENT**

*Upon reasonable notice, efforts will be made to accommodate disabled individuals through appropriate aids and services. For additional information, contact the General Manager at 920-324-7920.*

**Minutes of a Regular Meeting of the  
Waupun Utilities Commission  
Monday, October 14, 2019**

The meeting was called to order by President Heeringa at 4:00 p.m.

Commissioners Gerritson, Heeringa, Homan, Kaczmariski, Mielke, Thurmer, and Westphal were present.

Motion made by Thurmer, seconded by Homan and unanimously carried, to approve the minutes from the September 9, 2019, regular meeting.

On motion by Kaczmariski, seconded by Westphal and unanimously carried, bills for the month of September 2019 were approved as presented.

Written reports were provided to commissioners from the departments of General Manager, Water & Sewer Maint/Treatment Supervisor and Electric Operations Supervisor. Report made by Water & Sewer Maint/Treatment Supervisor on an October 1 rain event with over 6 inches of rain. Discussion held on the collection system impact by the high water flow and a possible flow charting study.

On motion by Gerritson, seconded by Thurmer and unanimously carried, the year-to-date financial reports through August 2019 were approved as presented. Electric operating income was \$166,200 or \$14,000 above budget on higher margins. Water operating income was \$547,600 or \$96,200 above budget on higher revenues and lower operating expenses. Sewer operating income was \$262,800 or \$73,400 above budget on higher revenues and lower maintenance expenses.

Finance Director presented the 2020 budget draft summaries for review. The overall budget is forecasted to decrease \$3.3 million compared to the 2019 budget amounts due to no major water and sewer main replacement projects scheduled for 2020 and lower purchased power costs. Significant capital additions and non-routine expenses include design engineering for the WWTP upgrade, Harris lift station modifications, replacement of the electric backyard machine, sewer manhole lining, and adding a new wastewater operator in September 2020. All other capital additions and expenses are routine in nature. The proposed overall budget would use \$456,200 in sewer cash reserves and add \$432,000 in water cash reserves, and \$133,300 to electric cash reserves. Staff will prepare the final budget in substantially the same form.

Finance Director presented Test Year 2023 sewer rate design and cost of service review as part of the sewer rate study for upcoming phosphorus mandates to effluent discharge from the wastewater facility. The cost of service summary is one component of the sewer rate study and it determines how costs are allocated to each rate component. The recommended increase in revenue requirement to complete the \$32 million upgrade at the WWTP is \$622,689 or 32.2%, which would be implemented over four years beginning in 2020. Rate design for each customer class and rate component was reviewed including a schedule projecting increases over the next four years.

Motion made by Thurmer, seconded by Homan, to adjourn in closed session under Section 19.85 (1) (c) (e) of the WI Statutes. Motion carried unanimously.

Motion made by Thurmer, seconded by Homan, and unanimously carried to reconvene in open session under Section 19.85 (2) of WI Statutes. No action taken from closed session.

On motion by Westphal, seconded by Mielke and unanimously carried, the meeting was adjourned at 5:59 p.m.

The next commission meeting is scheduled on November 11, 2019, at 4:00 p.m.

Nancy Oosterhouse  
Mapping/Admin Coordinator

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
<b>ADVANCED DISPOSAL</b>							
720	E100013691045	SANITARY CHRGS/MAIN OFFC BLDG	09/30/2019	163.72	163.72	45245	10/16/2019
	E100013691045	SANITARY CHRGS/MAIN OFFC BLDG	09/30/2019	102.32	102.32	45245	10/16/2019
	E100013691045	SANITARY CHRGS/MAIN OFFC BLDG	09/30/2019	143.25	143.25	45245	10/16/2019
	E10001369864	SANITARY CHRGS FOR WWTP	09/30/2019	1,696.02	1,696.02	45245	10/16/2019
Total ADVANCED DISPOSAL:				2,105.31	2,105.31		
<b>AIRGAS USA INC</b>							
855	9965065890	ACETYLENE/OXYGEN/NITROGEN	09/30/2019	22.28	22.28	45246	10/16/2019
	9965065890	ACETYLENE/OXYGEN/NITROGEN	09/30/2019	22.28	22.28	45246	10/16/2019
	9965065890	ACETYLENE/OXYGEN/NITROGEN	09/30/2019	22.29	22.29	45246	10/16/2019
Total AIRGAS USA INC:				66.85	66.85		
<b>ALLIANT ENERGY</b>							
900	183035/OCT 2, 201	Gas Utility for Water Plant	10/02/2019	259.74	259.74	45247	10/16/2019
	4370/OCT 1, 2019	GAS UTIL BILL FOR SWG PLNT	10/01/2019	268.32	268.32	45247	10/16/2019
	590516/OCT 1, 201	Split Distribution - Main Bldg	10/01/2019	3.26	3.26	45247	10/16/2019
	590516/OCT 1, 201	Split Distribution - Main Bldg	10/01/2019	2.61	2.61	45247	10/16/2019
	590516/OCT 1, 201	Split Distribution - Main Bldg	10/01/2019	2.61	2.61	45247	10/16/2019
	590516/OCT 1, 201	Split Distribution - Main Bldg	10/01/2019	17.59	17.59	45247	10/16/2019
	590516/OCT 1, 201	Split Distribution - Main Bldg	10/01/2019	17.59	17.59	45247	10/16/2019
	590516/OCT 1, 201	Split Distribution - Main Bldg	10/01/2019	17.59	17.59	45247	10/16/2019
	590516/OCT 1, 201	Split Distribution - Main Bldg	10/01/2019	1.30	1.30	45247	10/16/2019
	590516/OCT 1, 201	Split Distribution - Main Bldg	10/01/2019	1.30	1.30	45247	10/16/2019
	590516/OCT 1, 201	Split Distribution - Main Bldg	10/01/2019	1.30	1.30	45247	10/16/2019
Total ALLIANT ENERGY:				593.21	593.21		
<b>ANYTHING &amp; EVERYTHING HOME MAINT LLC</b>							
1330	3592	Cold Patch Bin	08/08/2019	173.00	173.00	45248	10/16/2019
	3592	Cold Patch Bin	08/08/2019	173.00	173.00	45248	10/16/2019
	3592	Cold Patch Bin	08/08/2019	173.00	173.00	45248	10/16/2019
	3592	Cold Patch Bin	08/08/2019	173.00	173.00	45248	10/16/2019
Total ANYTHING & EVERYTHING HOME MAINT LLC:				692.00	692.00		
<b>APPLIED TECHNOLOGIES</b>							
1340	34277 / PROJ# 635	Professional Services with ABNR Upgrades	10/03/2019	109,117.32	109,117.32	45249	10/16/2019
Total APPLIED TECHNOLOGIES:				109,117.32	109,117.32		
<b>AUTO PLUS AUTO PARTS</b>							
1700	039855263	HI-Power II Belts	10/03/2019	19.49	19.49	45250	10/16/2019
Total AUTO PLUS AUTO PARTS:				19.49	19.49		
<b>BALLWEG IMPLEMENT CO INC.</b>							
2400	P73908	PARTS FOR UNIT #15	10/08/2019	47.76	47.76	45251	10/16/2019
	P73908	PARTS FOR UNIT #15	10/08/2019	47.76	47.76	45251	10/16/2019
	P73908	PARTS FOR UNIT #15	10/08/2019	47.76	47.76	45251	10/16/2019
Total BALLWEG IMPLEMENT CO INC.:				143.28	143.28		
<b>BORDER STATES ELECTRIC SUPPLY</b>							
3300	918635242	ALCU Sec Sleeves	10/01/2019	129.00	129.00	45252	10/16/2019

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	918655014	ALCU Sec Sleeves, Bushing Guard, Stinger Cover	10/03/2019	706.92	706.92	45252	10/16/2019
	918655014	600 AMP URD ELBOW - 4/0	10/03/2019	306.54	306.54	45252	10/16/2019
	918655014	URD TERMINATORS - 4/0 - 500	10/03/2019	246.60	246.60	45252	10/16/2019
	918701887	200 AMP URD ELBOWS - 4/0 STR	10/10/2019	165.06	165.06	45252	10/16/2019
	918701888	Cleaner/Wax for Elec Util Vehicles	10/10/2019	89.31	89.31	45252	10/16/2019
	918730442	Bushing Covers	10/15/2019	1,335.00	1,335.00	45252	10/16/2019
Total BORDER STATES ELECTRIC SUPPLY:				2,978.43	2,978.43		
<b>CAREW CONCRETE &amp; SUPPLY CO</b>							
5600	1149932	Concrete for S. Madison St Lighting	10/09/2019	328.75	328.75	45253	10/16/2019
Total CAREW CONCRETE & SUPPLY CO:				328.75	328.75		
<b>CRESCENT ELECTRIC SUPPLY CO</b>							
6500	S506889976.001	600:5 CURRENT TRANSFORMER	10/03/2019	295.95	295.95	45254	10/16/2019
	S506889976.001	Shipping & Handling Charge	10/03/2019	21.72	21.72	45254	10/16/2019
Total CRESCENT ELECTRIC SUPPLY CO:				317.67	317.67		
<b>CT LABORATORIES</b>							
6610	148774	Nitrogen TOT, KJE DI & NO@+NO3 diss pres	10/10/2019	41.00	41.00	45255	10/16/2019
Total CT LABORATORIES:				41.00	41.00		
<b>DAILY CITIZEN</b>							
7030	190-00199520 / 201	WEEKEND SUBSCRIPTION	09/17/2019	116.61	116.61	45256	10/16/2019
	190-00199520 / 201	WEEKEND SUBSCRIPTION	09/17/2019	92.69	92.69	45256	10/16/2019
	190-00199520 / 201	WEEKEND SUBSCRIPTION	09/17/2019	89.70	89.70	45256	10/16/2019
Total DAILY CITIZEN:				299.00	299.00		
<b>DAN KOEPEL PAINTING</b>							
7045	629116	Removing Wallpaper & Painting	10/09/2019	2,792.00	2,792.00	45257	10/16/2019
	629116	Removing Wallpaper & Painting	10/09/2019	1,745.00	1,745.00	45257	10/16/2019
	629116	Removing Wallpaper & Painting	10/09/2019	2,443.00	2,443.00	45257	10/16/2019
Total DAN KOEPEL PAINTING:				6,980.00	6,980.00		
<b>DIGGERS HOTLINE INC.</b>							
7300	190 9 31801	MONTHLY LOCATE TICKET CHRGS	09/30/2019	181.50	181.50	45258	10/16/2019
Total DIGGERS HOTLINE INC.:				181.50	181.50		
<b>DORNER COMPANY</b>							
7700	147795-IN	Freight balance remains from CM149532	10/01/2019	543.00	543.00	45259	10/16/2019
Total DORNER COMPANY:				543.00	543.00		
<b>EVOQUA WATER TECHNOLOGIES LLC</b>							
8955	904194567	MIXBED, CARTRIDGE, REACT CARBON, SCAVENGER	10/08/2019	891.56	891.56	45260	10/16/2019
Total EVOQUA WATER TECHNOLOGIES LLC:				891.56	891.56		
<b>FARM &amp; HOME SUPPLY</b>							
9200	475905 - SEPT 201	MISCELLANEOUS ITEMS	09/30/2019	10.75	10.75	45261	10/16/2019
	475905 - SEPT 201	MISCELLANEOUS ITEMS	09/30/2019	10.74	10.74	45261	10/16/2019

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	475905 - SEPT 201	MISCELLANEOUS ITEMS	09/30/2019	30.04	30.04	45261	10/16/2019
	475905 - SEPT 201	MISCELLANEOUS ITEMS	09/30/2019	69.89	69.89	45261	10/16/2019
	475905 - SEPT 201	MISCELLANEOUS ITEMS	09/30/2019	13.48	13.48	45261	10/16/2019
	475905 - SEPT 201	MISCELLANEOUS ITEMS	09/30/2019	30.71	30.71	45261	10/16/2019
	475905 - SEPT 201	MISCELLANEOUS ITEMS	09/30/2019	18.03	18.03	45261	10/16/2019
	475905 - SEPT 201	MISCELLANEOUS ITEMS	09/30/2019	12.87	12.87	45261	10/16/2019
	475905 - SEPT 201	MISCELLANEOUS ITEMS	09/30/2019	3.99	3.99	45261	10/16/2019
	475905 - SEPT 201	MISCELLANEOUS ITEMS	09/30/2019	.33	.33	45261	10/16/2019
	475905 - SEPT 201	MISCELLANEOUS ITEMS	09/30/2019	65.45	65.45	45261	10/16/2019
	475905 - SEPT 201	MISCELLANEOUS ITEMS	09/30/2019	18.98	18.98	45261	10/16/2019
	475905 - SEPT 201	MISCELLANEOUS ITEMS	09/30/2019	80.23	80.23	45261	10/16/2019
Total FARM & HOME SUPPLY:				365.49	365.49		
<b>GRAINGER</b>							
11400	9302515441	Epoxy Putty, gray 12pk	09/24/2019	112.33	112.33	45262	10/16/2019
Total GRAINGER:				112.33	112.33		
<b>GUENTHER SUPPLY INC</b>							
11700	310526	8 PVC80 SXS Clpgs	10/07/2019	106.44	106.44	45263	10/16/2019
Total GUENTHER SUPPLY INC:				106.44	106.44		
<b>HYDROCORP INC.</b>							
13985	0053957	CROSS CONNECTION CONTROL PROG	09/30/2019	1,908.00	1,908.00	45264	10/16/2019
Total HYDROCORP INC.:				1,908.00	1,908.00		
<b>INFOSEND INC</b>							
14490	159096	BILL PRINT & POSTAGE	08/30/2019	938.09	938.09	45265	10/16/2019
	159096	BILL PRINT & POSTAGE	08/30/2019	745.66	745.66	45265	10/16/2019
	159096	BILL PRINT & POSTAGE	08/30/2019	721.61	721.61	45265	10/16/2019
	159096	Inset - Enhanced Incentive 2019	08/30/2019	25.26	25.26	45265	10/16/2019
Total INFOSEND INC:				2,430.62	2,430.62		
<b>INTEGRATED COMMUNICATIONS SERV</b>							
14650	191001451101	TELEPHONE ANSWERING SERV-AFT	10/07/2019	98.42	98.42	45266	10/16/2019
	191001451101	TELEPHONE ANSWERING SERV-AFT	10/07/2019	78.23	78.23	45266	10/16/2019
	191001451101	TELEPHONE ANSWERING SERV-AFT	10/07/2019	75.70	75.70	45266	10/16/2019
Total INTEGRATED COMMUNICATIONS SERV:				252.35	252.35		
<b>ITU ABSORB TECH INC.</b>							
14950	7338451	SHOP TOWELS FOR WWTP	10/14/2019	23.45	23.45	45267	10/16/2019
	7338454	SHOP TOWELS MTHLY RENTAL FEE	10/14/2019	25.88	25.88	45267	10/16/2019
	7338454	SHOP TOWELS MTHLY RENTAL FEE	10/14/2019	25.88	25.88	45267	10/16/2019
	7338454	SHOP TOWELS MTHLY RENTAL FEE	10/14/2019	25.89	25.89	45267	10/16/2019
Total ITU ABSORB TECH INC.:				101.10	101.10		
<b>J &amp; H CONTROLS INC</b>							
16000	10000021221	BUILDING MAINTENANCE MTHLY CHR	09/17/2019	160.00	160.00	45268	10/16/2019
	10000021221	BUILDING MAINTENANCE MTHLY CHR	09/17/2019	100.00	100.00	45268	10/16/2019
	10000021221	BUILDING MAINT MTHLY CHR	09/17/2019	140.00	140.00	45268	10/16/2019

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total J & H CONTROLS INC:				400.00	400.00		
<b>M.T.S.R. LLC</b>							
19075	1866	Repl Wheel Seal unit# 28 + Labor	09/18/2019	143.24	143.24	45269	10/16/2019
	1866	Repl Wheel Seal unit# 28 + Labor	09/18/2019	143.24	143.24	45269	10/16/2019
	1867	Re-chrgd A/C & freon added for Unit#4	09/19/2019	117.00	117.00	45269	10/16/2019
	1868	Re-chrg A/C & freon added unit#20 + labor	09/19/2019	11.70	11.70	45269	10/16/2019
	1868	Re-chrg A/C & freon added unit#20 + labor	09/19/2019	11.70	11.70	45269	10/16/2019
	1868	Re-chrg A/C & freon added unit#20 + labor	09/19/2019	93.60	93.60	45269	10/16/2019
Total M.T.S.R. LLC:				520.48	520.48		
<b>MAYVILLE TIRE CO INC</b>							
20800	026220	Service Call - Tires/Rim for unit#89	10/10/2019	166.69	166.69	45270	10/16/2019
	026220	Service Call - Tires/Rim for unit#89	10/10/2019	166.69	166.69	45270	10/16/2019
	026220	Service Call - Tires/Rim for unit#89	10/10/2019	166.68	166.68	45270	10/16/2019
Total MAYVILLE TIRE CO INC:				500.06	500.06		
<b>MEUW</b>							
23500	101519-05	Regional Safety Program - qtrly paymt plan	10/15/2019	5,903.91	5,903.91	45271	10/16/2019
Total MEUW:				5,903.91	5,903.91		
<b>NORTH SHORE ANALYTICAL INC.</b>							
38500	12809	Effluent & Influent	09/27/2019	270.00	270.00	45272	10/16/2019
Total NORTH SHORE ANALYTICAL INC.:				270.00	270.00		
<b>OFFICE DEPOT</b>							
38880	382114790001	OFFICE SUPPLIES	09/26/2019	8.47	8.47	45273	10/16/2019
	382114790001	OFFICE SUPPLIES	09/26/2019	6.74	6.74	45273	10/16/2019
	382114790001	OFFICE SUPPLIES	09/26/2019	6.52	6.52	45273	10/16/2019
	382114790001	Wireless mouse	09/26/2019	5.85	5.85	45273	10/16/2019
	382114790001	Wireless mouse	09/26/2019	4.65	4.65	45273	10/16/2019
	382114790001	Wireless mouse	09/26/2019	4.49	4.49	45273	10/16/2019
	384992821001	OFFICE SUPPLIES	10/03/2019	9.12	9.12	45273	10/16/2019
	384992821001	OFFICE SUPPLIES	10/03/2019	7.25	7.25	45273	10/16/2019
	384992821001	OFFICE SUPPLIES	10/03/2019	7.02	7.02	45273	10/16/2019
	385000088001	OFFICE SUPPLIES	10/03/2019	7.72	7.72	45273	10/16/2019
	385000088001	OFFICE SUPPLIES	10/03/2019	6.13	6.13	45273	10/16/2019
	385000088001	OFFICE SUPPLIES	10/03/2019	5.94	5.94	45273	10/16/2019
	385031331001	Copy paper	10/03/2019	5.26	5.26	45273	10/16/2019
	385031331001	Copy paper	10/03/2019	4.18	4.18	45273	10/16/2019
	385031331001	Copy paper	10/03/2019	4.05	4.05	45273	10/16/2019
Total OFFICE DEPOT:				93.39	93.39		
<b>OSHKOSH OFFICE SYSTEMS</b>							
39000	AR43388	MTHLY CLICK COUNTS	10/01/2019	59.05	59.05	45274	10/16/2019
	AR43388	MTHLY CLICK COUNTS	10/01/2019	46.94	46.94	45274	10/16/2019
	AR43388	MTHLY CLICK COUNTS	10/01/2019	45.43	45.43	45274	10/16/2019
Total OSHKOSH OFFICE SYSTEMS:				151.42	151.42		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
PIGGLY WIGGLY							
41200	15OCT2019	SAFETY SCHOOL REFRESHMENTS	10/15/2019	11.70	11.70	45275	10/16/2019
	30SEP2019	ketchup	09/30/2019	3.38	3.38	45275	10/16/2019
Total PIGGLY WIGGLY:				15.08	15.08		
PTASCHINSKI CONSTRUCTION INC							
44000	PAYMT REQ# 7	Payment Request #7	10/15/2019	24,689.14	24,689.14	45276	10/16/2019
	PAYMT REQ# 7	Payment Request #7	10/15/2019	23,255.97	23,255.97	45276	10/16/2019
Total PTASCHINSKI CONSTRUCTION INC:				47,945.11	47,945.11		
QUALITY AGGREGATE LLC							
44470	2356	3/4" Base (Jefferson St & Johnson)	10/01/2019	194.32	194.32	45277	10/16/2019
Total QUALITY AGGREGATE LLC:				194.32	194.32		
RESCO							
46400	765042-00	4" LAG Nylon Wire Holder	10/10/2019	231.60	231.60	45278	10/16/2019
Total RESCO:				231.60	231.60		
RUEKERT-MIELKE							
49300	129228	Professional Fees for Wells 4 & 5	10/02/2019	857.10	857.10	45279	10/16/2019
Total RUEKERT-MIELKE:				857.10	857.10		
SEERA							
51535	WAUPUN/SEPTS 1	"WAUPUN" FOCUS PROGRAM FEE	09/30/2019	2,646.41	2,646.41	45280	10/16/2019
Total SEERA:				2,646.41	2,646.41		
SPEE-DEE							
52600	3859800	SERVICE CHRG for WATER SAMPLES	10/07/2019	40.00	40.00	45281	10/16/2019
Total SPEE-DEE:				40.00	40.00		
TRUCLEANERS LLC							
58700	7-2019	MONTHLY CLEANING SERVICE	07/30/2019	370.50	370.50	45282	10/16/2019
	7-2019	MONTHLY CLEANING SERVICE	07/30/2019	294.50	294.50	45282	10/16/2019
	7-2019	MONTHLY CLEANING SERVICE	07/30/2019	285.00	285.00	45282	10/16/2019
Total TRUCLEANERS LLC:				950.00	950.00		
UTILITY SALES and SERVICE							
59775	0069016-IN	Ann'l Aerial Inspection/Test Unit#4	10/11/2019	654.36	654.36	45283	10/16/2019
	0069017-IN	Ann'l Aerial Inspection/Test Unit#156	10/11/2019	740.27	740.27	45283	10/16/2019
	0069018-IN	Ann'l Digger Inspec/Dielectric Test #150	10/11/2019	884.20	884.20	45283	10/16/2019
	0069019-IN	Ann'l Digger Inspec/Dielectric Test #151	10/11/2019	696.33	696.33	45283	10/16/2019
Total UTILITY SALES and SERVICE:				2,975.16	2,975.16		
VAN BUREN, JEROME and/or SANDRA							
60800	AUGUST 19 SOLA	SOLAR CREDIT	10/04/2019	436.63	436.63	45284	10/16/2019
	SEPT 19 SOLAR R	SOLAR CREDIT	10/04/2019	264.44	264.44	45284	10/16/2019

## WAUPUN UTILITIES

Paid Invoice Report - COMMISSION  
Check issue dates: 10/16/2019 - 10/16/2019

Page: 6  
Oct 16, 2019 03:48PM

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
Total VAN BUREN, JEROME and/or SANDRA:				701.07	701.07		
<b>WAUPUN, CITY OF</b>							
74400	586 - CONTAMIN S	Madison St - Contaminated Soil	10/15/2019	15,428.71	15,428.71	45287	10/16/2019
	586 - CONTAMIN S	Madison St - Contaminated Soil	10/15/2019	15,428.71	15,428.71	45287	10/16/2019
	587 - GREMMER IN	Gremmer Inv#7, Ph 1 - Madison St Water	10/15/2019	2,026.90	2,026.90	45287	10/16/2019
	587 - GREMMER IN	Gremmer Inv#7, Ph 1 - Madison St Sewer	10/15/2019	2,026.90	2,026.90	45287	10/16/2019
	587 - GREMMER IN	Gremmer Inv#5, Ph.2, Lincoln to Libby - Water	10/15/2019	692.00	692.00	45287	10/16/2019
	587 - GREMMER IN	Gremmer Inv#5, Ph.2, Lincoln to Libby - Sewer	10/15/2019	692.00	692.00	45287	10/16/2019
	PROP TAX - OCT 2	Property Tax Pilot - Oct 2019	10/01/2019	23,700.00	23,700.00	45287	10/16/2019
	PROP TAX - OCT 2	Property Tax Pilot - Oct 2019	10/01/2019	28,900.00	28,900.00	45287	10/16/2019
	STORM WTR SEPT	Stormwater Receipts	09/30/2019	48,312.81	48,312.81	45287	10/16/2019
	TRASH/RECYC SE	Trash/Recycling Collection	09/30/2019	38,298.75	38,298.75	45287	10/16/2019
Total WAUPUN, CITY OF:				175,508.78	175,508.78		
<b>WAUPUN EQUIPMENT INC</b>							
74800	70717A	Oil Leak & Hydraulic leaking unit# 26	09/26/2019	215.66	215.66	45285	10/16/2019
Total WAUPUN EQUIPMENT INC:				215.66	215.66		
<b>WAUPUN UTILITIES</b>							
76800	REIM PETTY CASH	Table Covering for Energy Fair	10/07/2019	2.11	2.11	45286	10/16/2019
Total WAUPUN UTILITIES:				2.11	2.11		
<b>WERNER ELECTRIC SUPPLY CO</b>							
78900	S5971699.001	Wire for the WWTP	10/01/2019	65.70	65.70	45288	10/16/2019
Total WERNER ELECTRIC SUPPLY CO:				65.70	65.70		
<b>WISCONSIN CORRECTIONAL CENTER</b>							
84300	17906	Inmate Labor 7/21/19 - 8/03/1	09/27/2019	120.00	120.00	45289	10/16/2019
Total WISCONSIN CORRECTIONAL CENTER:				120.00	120.00		
<b>WISCONSIN DEPT OF REVENUE</b>							
85800	LICENSE FEE 2020	2020 Gross Revenue License Fee	10/01/2019	3,460.67	3,460.67	45290	10/16/2019
Total WISCONSIN DEPT OF REVENUE:				3,460.67	3,460.67		
<b>WISCONSIN STATE LAB OF HYGIENE</b>							
88300	608022-1/#7002096	Fluoride	09/30/2019	26.00	26.00	45291	10/16/2019
Total WISCONSIN STATE LAB OF HYGIENE:				26.00	26.00		
Grand Totals:				374,366.73	374,366.73		



## WAUPUN UTILITIES

Paid Invoice Report - COMMISSION  
Check issue dates: 10/31/2019 - 10/31/2019

Page: 1  
Oct 31, 2019 02:28PM

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
ALLIANT ENERGY							
900	80105/OCT 18, 201	Gas Utility for Water Plant	10/18/2019	16.10	16.10	45295	10/31/2019
	831084/OCT 14, 20	GAS UTIL @ WWTP GARAGE	10/14/2019	83.55	83.55	45295	10/31/2019
Total ALLIANT ENERGY:				99.65	99.65		
BEAR GRAPHICS							
2503	0833184	Laser Check Order	10/22/2019	52.52	52.52	45296	10/31/2019
	0833184	Laser Check Order	10/22/2019	41.74	41.74	45296	10/31/2019
	0833184	Laser Check Order	10/22/2019	40.40	40.40	45296	10/31/2019
Total BEAR GRAPHICS:				134.66	134.66		
BORDER STATES ELECTRIC SUPPLY							
3300	918740018	2" PETROFLEX CONDUIT	10/16/2019	915.00	915.00	45297	10/31/2019
	918740019	200 AMP URD ELBOWS - 1/0 STR 220 MIL	10/16/2019	553.68	553.68	45297	10/31/2019
	918797606	2/0 URD TRIPLEX	10/24/2019	1,024.20	1,024.20	45297	10/31/2019
	918797606	ELBOW ARRESTORS - 3 KV	10/24/2019	1,221.80	1,221.80	45297	10/31/2019
	918797606	500/ea Screw Lag Washers	10/24/2019	50.00	50.00	45297	10/31/2019
Total BORDER STATES ELECTRIC SUPPLY:				3,764.68	3,764.68		
CAREW CONCRETE & SUPPLY CO							
5600	1150294	Screenings for the Insight job on W. Main	10/12/2019	59.40	59.40	45298	10/31/2019
Total CAREW CONCRETE & SUPPLY CO:				59.40	59.40		
CHARTER COMMUNICATIONS							
5830	0033381101319/333	INTERNET SERVICES	10/13/2019	48.74	48.74	45299	10/31/2019
	0033381101319/333	INTERNET SERVICES	10/13/2019	38.74	38.74	45299	10/31/2019
	0033381101319/333	INTERNET SERVICES	10/13/2019	37.50	37.50	45299	10/31/2019
	0033381101319/333	MONTHLY SERVICE EXPENSE	10/13/2019	47.60	47.60	45299	10/31/2019
	0033381101319/333	MONTHLY SERVICE EXPENSE	10/13/2019	37.84	37.84	45299	10/31/2019
	0033381101319/333	MONTHLY SERVICE EXPENSE	10/13/2019	36.62	36.62	45299	10/31/2019
	0033381101319/333	Main Bldg (2nd line) #66685	10/13/2019	86.57	86.57	45299	10/31/2019
	0033381101319/333	Main Bldg (2nd line) acct# 666	10/13/2019	68.81	68.81	45299	10/31/2019
	0033381101319/333	Main Bldg (2nd line) acct# 666	10/13/2019	66.59	66.59	45299	10/31/2019
	0033381101319/333	Water Plant Voice #43654	10/13/2019	79.98	79.98	45299	10/31/2019
	0033381101319/333	WWTP Voice #43662	10/13/2019	79.98	79.98	45299	10/31/2019
Total CHARTER COMMUNICATIONS:				628.97	628.97		
CINTAS FIRE 636525							
5880	OF37069641	ANNL MAINT - FIRE EXTINGUISHERS @ WWTP	10/15/2019	133.53	133.53	45300	10/31/2019
	OF37551316	Fire Ext Inspection & Repairs	10/16/2019	191.37	191.37	45300	10/31/2019
	OF37551316	Fire Ext Inspection & Repairs	10/16/2019	119.61	119.61	45300	10/31/2019
	OF37551316	Fire Ext Inspection & Repair	10/16/2019	167.44	167.44	45300	10/31/2019
	OF37551334	ANNL MAINT - FIRE EXTINGUISHERS - WTR PLT	10/16/2019	269.32	269.32	45300	10/31/2019
Total CINTAS FIRE 636525:				881.27	881.27		
CRESCENT ELECTRIC SUPPLY CO							
6500	S507013950.005	PLASTIC U GUARD	10/16/2019	565.18	565.18	45301	10/31/2019
	S507013950.006	PLASTIC U GUARD	10/16/2019	444.07	444.07	45301	10/31/2019
Total CRESCENT ELECTRIC SUPPLY CO:				1,009.25	1,009.25		

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
DINGES FIRE COMPANY							
7370	04506	Calibration of Gas Meter	10/25/2019	95.00	95.00	45302	10/31/2019
	04506	Calibration of Gas Meter	10/25/2019	95.00	95.00	45302	10/31/2019
Total DINGES FIRE COMPANY:				190.00	190.00		
DORNER COMPANY							
7700	149928	Valve Repair at the Water Plant	10/13/2019	1,841.00	1,841.00	45303	10/31/2019
Total DORNER COMPANY:				1,841.00	1,841.00		
EXXON MOBIL							
8990	7187600000035136	MONTHLY FLEET FUEL CHARGES	10/18/2019	894.83	894.83	45304	10/31/2019
	7187600000035136	MONTHLY FLEET FUEL CHARGES	10/18/2019	490.02	490.02	45304	10/31/2019
	7187600000035136	MONTHLY FLEET FUEL CHARGES	10/18/2019	745.69	745.69	45304	10/31/2019
Total EXXON MOBIL:				2,130.54	2,130.54		
GUELIG WASTE REMOVAL							
11690	48393	RENTAL OF 20yd DUMPSTER - ELEC DEPT	10/22/2019	485.00	485.00	45305	10/31/2019
Total GUELIG WASTE REMOVAL:				485.00	485.00		
INFOSEND INC							
14490	160640	BILL PRINT & POSTAGE	09/30/2019	975.26	975.26	45306	10/31/2019
	160640	BILL PRINT & POSTAGE	09/30/2019	775.21	775.21	45306	10/31/2019
	160640	BILL PRINT & POSTAGE	09/30/2019	750.20	750.20	45306	10/31/2019
	160640	Community Event Insert	09/30/2019	436.38	436.38	45306	10/31/2019
	160640	LED Event Insert	09/30/2019	369.38	369.38	45306	10/31/2019
Total INFOSEND INC:				3,306.43	3,306.43		
IRBY, STUART C							
14890	S011605336.001	PWR CBL Seal Kits	10/15/2019	423.00	423.00	45307	10/31/2019
Total IRBY, STUART C:				423.00	423.00		
J HARLEN CO							
16150	1297627	Board, Tool, Hard Back w/Bucket Light	10/22/2019	397.00	397.00	45308	10/31/2019
	1297627	Ratchet Wrench Set	10/22/2019	109.98	109.98	45308	10/31/2019
	1298393	10.5 - 10" Boot, Comp Toe	10/25/2019	330.00	330.00	45308	10/31/2019
Total J HARLEN CO:				836.98	836.98		
LOCATORS & SUPPLIES INC.							
18825	0280273	Mechanics Style Deerskin Gloves - Elec Dept	10/21/2019	403.37	403.37	45309	10/31/2019
Total LOCATORS & SUPPLIES INC.:				403.37	403.37		
MARTELLE WATER TREATMENT INC.							
20250	19034	Chlorine, Hydro Acid, Sdium Bisulfite	10/14/2019	2,312.55	2,312.55	45310	10/31/2019
	19048	Castic Soda 50% Bulk	10/15/2019	2,890.60	2,890.60	45310	10/31/2019
Total MARTELLE WATER TREATMENT INC.:				5,203.15	5,203.15		
MEUW							
23500	1659	Chainsaw Safety Workshop - Chris Jahn	10/15/2019	225.00	225.00	45311	10/31/2019

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
	1659	Chainsaw Safety Workshop - Todd Flegner	10/15/2019	225.00	225.00	45311	10/31/2019
Total MEUW:				450.00	450.00		
<b>OFFICE DEPOT</b>							
38880	385000087001	OFFICE SUPPLIES	10/10/2019	6.63	6.63	45312	10/31/2019
	385000087001	OFFICE SUPPLIES	10/10/2019	5.27	5.27	45312	10/31/2019
	385000087001	OFFICE SUPPLIES	10/10/2019	5.09	5.09	45312	10/31/2019
	387510990001	OFFICE SUPPLIES	10/08/2019	17.36	17.36	45312	10/31/2019
	387510990001	OFFICE SUPPLIES	10/08/2019	13.80	13.80	45312	10/31/2019
	387510990001	OFFICE SUPPLIES	10/08/2019	13.34	13.34	45312	10/31/2019
	387510990001	Copy paper	10/08/2019	9.89	9.89	45312	10/31/2019
	387510990001	Copy paper	10/08/2019	10.23	10.23	45312	10/31/2019
	387510990001	Copy paper	10/08/2019	12.87	12.87	45312	10/31/2019
	387511960001	OFFICE SUPPLIES	10/08/2019	10.84	10.84	45312	10/31/2019
	387511960001	OFFICE SUPPLIES	10/08/2019	8.61	8.61	45312	10/31/2019
	387511960001	OFFICE SUPPLIES	10/08/2019	8.34	8.34	45312	10/31/2019
	387511961001	Toilet Tissue	10/08/2019	36.19	36.19	45312	10/31/2019
	387733114001	Credit on Wrg product inv#387511961001	10/21/2019	36.19-	36.19-	45312	10/31/2019
	387736265001	OFFICE SUPPLIES	10/10/2019	13.88	13.88	45312	10/31/2019
	387736265001	OFFICE SUPPLIES	10/10/2019	11.03	11.03	45312	10/31/2019
	387736265001	OFFICE SUPPLIES	10/10/2019	10.68	10.68	45312	10/31/2019
Total OFFICE DEPOT:				157.86	157.86		
<b>PIGGLY WIGGLY</b>							
41200	19OCT2019	SUPPLIES FOR KITCHEN,OFFC,ETC	10/19/2019	6.68	6.68	45313	10/31/2019
	19OCT2019	SUPPLIES FOR KITCHEN,OFFC,ETC	10/19/2019	5.31	5.31	45313	10/31/2019
	19OCT2019	SUPPLIES FOR KITCHEN,OFFC,ETC	10/19/2019	5.13	5.13	45313	10/31/2019
	21OCT2019	SUPPLIES FOR KITCHEN,OFFC,ETC	10/21/2019	7.11	7.11	45313	10/31/2019
	21OCT2019	SUPPLIES FOR KITCHEN,OFFC,ETC	10/21/2019	5.65	5.65	45313	10/31/2019
	21OCT2019	SUPPLIES FOR KITCHEN,OFFC,ETC	10/21/2019	5.46	5.46	45313	10/31/2019
Total PIGGLY WIGGLY:				35.34	35.34		
<b>QUALITY AGGREGATE LLC</b>							
44470	2376	3/4" Road gravel base	10/15/2019	217.34	217.34	45314	10/31/2019
Total QUALITY AGGREGATE LLC:				217.34	217.34		
<b>RESCO</b>							
46400	765042-01	Wireholder Pipe mtg Mast	10/29/2019	292.40	292.40	45315	10/31/2019
Total RESCO:				292.40	292.40		
<b>SPEE-DEE</b>							
52600	3865767	SERVICE CHRG for WATER SAMPLES	10/21/2019	57.78	57.78	45316	10/31/2019
Total SPEE-DEE:				57.78	57.78		
<b>TRUCLEANERS LLC</b>							
58700	10-2019	MONTHLY CLEANING SERVICE	10/30/2019	370.50	370.50	45317	10/31/2019
	10-2019	MONTHLY CLEANING SERVICE	10/30/2019	294.50	294.50	45317	10/31/2019
	10-2019	MONTHLY CLEANING SERVICE	10/30/2019	285.00	285.00	45317	10/31/2019
Total TRUCLEANERS LLC:				950.00	950.00		

## WAUPUN UTILITIES

Paid Invoice Report - COMMISSION  
Check issue dates: 10/31/2019 - 10/31/2019

Page: 4  
Oct 31, 2019 02:28PM

Vendor Number	Invoice Number	Description	Invoice Date	Invoice Amount	Check Amount	Check Number	Check Issue Date
ULINE							
59025	113525541	1.5" Blank Round Brass Tags	01/02/2019	69.34	69.34	45318	10/31/2019
	113525541	1.5" Blank Round Brass Tags	01/02/2019	69.35	69.35	45318	10/31/2019
Total ULINE:				138.69	138.69		
VIKING ELECTRIC SUPPLY							
63300	S003052552.001	15w 2000 Lumen LED Ballast	10/17/2019	32.26	32.26	45319	10/31/2019
	S003052552.001	15w 2000 Lumen LED Ballast	10/17/2019	20.16	20.16	45319	10/31/2019
	S003052552.001	15w 2000 Lumen LED Ballast	10/17/2019	28.22	28.22	45319	10/31/2019
	S003052552.002	4/ea Kt-Scokets for office	10/17/2019	10.74	10.74	45319	10/31/2019
	S003052552.002	4/ea Kt-Scokets for office	10/17/2019	6.71	6.71	45319	10/31/2019
	S003052552.002	4/ea Kt-Scokets for office	10/17/2019	9.39	9.39	45319	10/31/2019
	S003075530.001	Led Ballast Lightkits and KT-Sockets for office	10/24/2019	55.77	55.77	45319	10/31/2019
	S003075530.001	Led Ballast Lightkits and KT-Sockets for office	10/24/2019	34.86	34.86	45319	10/31/2019
	S003075530.001	Led Ballast Lightkits and KT-Sockets for office	10/24/2019	48.80	48.80	45319	10/31/2019
Total VIKING ELECTRIC SUPPLY:				246.91	246.91		
W W ELECTRIC MOTORS INC							
70400	WPN10507	1HP 1765 RPM, 3ph, 460 Volt Motor for pump	10/21/2019	593.02	593.02	45320	10/31/2019
Total W W ELECTRIC MOTORS INC:				593.02	593.02		
WAUPUN UTILITIES (Refund Acct)							
100000	14028429-22 D. AL	Ref Overpaymt frm: 700 Edgewood Dr	10/29/2019	2.63	2.63	45321	10/31/2019
	14029806-23 C. FIX	Ref Overpaymt frm: 513 Edgewood Dr	10/29/2019	200.00	200.00	45324	10/31/2019
	15036575-40	Ref Overpaymt frm: 310 1/2 Beaver Dam St	10/29/2019	10.22	10.22	45323	10/31/2019
	16094450-24 BERK	Ref Overpaymt frm: 917 Fraser Ln Apt#10	10/30/2019	40.56	40.56	45322	10/31/2019
	17058004-28	Ref Overpaymt frm:100 S. Harris Apt# 108	10/29/2019	44.05	44.05	45325	10/31/2019
	19074860-20	Ref Overpaymt frm: 545 E Franklin St	10/29/2019	99.10	99.10	45328	10/31/2019
	20083520-20 E. MU	Ref Overpaymt frm: 826 E Franklin St	10/29/2019	109.56	109.56	45326	10/31/2019
	20084040-22 SEAR	Ref Overpaymt frm: 717 E Franklin St	10/29/2019	117.28	117.28	45327	10/31/2019
Total WAUPUN UTILITIES (Refund Acct):				623.40	623.40		
Grand Totals:				25,160.09	25,160.09		



TO: Waupun Utilities Commissioners  
FROM: Randy Posthuma, General Manager  
DATE: Nov. 8, 2019  
SUBJECT: General Manager Report

---

2020 Legislative Rally: The 2020 APPA Legislative Rally is scheduled for February 24-26, 2020 in Washington, D.C. The annual rally is crucial to ensuring that US Senators and Congressional members hear the voices and concerns of WPPI Energy members and the communities we serve. As local elected officials, commissioners and utility managers, we are well positioned to influence policy and to represent the public power community as a whole. More details will be forthcoming regarding scholarships available for those interested in attending the 2020 rally. Please keep these dates open if you're interested in participating in the rally.

Health Insurance Update: The process is in place for the City and Utilities to withdraw from the Employee Trust Funds (ETF) insurance plan, and enroll in the Dean coverage provided by Associated Benefits Consultant (ABC). The decision to switch insurance carriers is being driven by rising premium cost with our current ETF insurance plan. The new plan will provide savings to the City/Utilities and the employee for health care coverage.

The coverage through Dean will be consistent with what was provided in the past. There will be a different approach in providing this coverage. For the monthly premiums, the Utilities will save \$260 per family policy per month, and the employee cost is reduced by \$31 per month. The premiums are lower, due to the policy switching to a high deductible (\$1500 single/\$3000 family) plan. The employer will fund a Health Savings Account (HSA) for each employee with \$1000/single or \$2000/family to offset any additional expense (above the \$500/\$1000 current policy deductible) they may incur with a higher deductible. In the event the money is not needed, it remains in the employees' HSA account and can be accumulated for future health, dental or vision expenses.

Following several Dean informational and enrollment sessions, employees have a better understanding of the changes, and are ready to move forward with the Dean provision for 2020.

Customer Billing Representative Hiring Update: There has been a tremendous amount of interest in our customer billing representative position. We've received over eighty applications for the position since posting the job opening. Jared, Jen Benson and I have been conducting multiple interviews over the past couple of weeks. Our last interview took place this past Friday. Following completion of the interview process, we will take some time to discuss and pick our top one or two candidates. We intend to make a job offer in the next few days. With this time table, I would anticipate having the position filled by the first week in December. This will give us

four or five weeks for the new hire to shadow the billing rep position before our first retirement takes place in 2020.

Alliant Purchase Update: We continue to make progress in completing our fourth and final purchase of electric customers from Alliant Energy. Following our Commission meeting in September, Commission President Joe Heeringa signed the transfer agreement and all information was submitted to WP&L for signature. Our attorney and WP&L's attorney have reviewed final documents and submitted to the PSC for approval. Because of us not being able to get consent from all the customers, PSC will require a public hearing before approving the sale and transfer of customers. I'm anticipating that due to the time needed to schedule the public hearing with the PSC, transfer of ownership will get pushed back to 2020.

This concludes my report for November 2019. Please contact me at 324-7920 or [rposthuma@wppienergy.org](mailto:rposthuma@wppienergy.org), with any questions or concerns.



TO: Waupun Utilities Commissioners  
FROM: Steve Schramm  
DATE: November 6, 2019  
SUBJECT: Monthly Operation Report

---

#### **Water Treatment Facility:**

There are no call-ins to report this month.

The water treatment facility is performing well and water quality continues to be consistent barring the varying weather temperature swings.

#### **Wastewater Treatment Facility:**

There are no call-ins to report this month.

Sabel Trucking has completed the remaining fall biosolids land application. Our nutrient management plan allowed 2400 cubic yards of biosolids to be applied to 75 acres of DNR approved agriculture land.

Inspections and maintenance of all exterior tanks have been completed for the season.

Staff has been preparing for the upcoming winter season, from starting heating systems to making operational changes with the biological system. These changes will consume the remainder of the month.

#### **Water/Sewer Crew:**

There are no call-ins to report this month.

Staff has completed flushing and root sawing the entire sanitary sewer system. They will now be moving into televising the sanitary sewer.

With the aid of our loggers and correlator, the crew has identified and repaired (7) service leaks the past two months.

Estimated water loss:

- 7-10 gallons per minute or
- 10,080 – 14,400 gallons per day or
- 3,650,000 – 5,256,000 gallons per year or
- 6 – 8.76 days of plant operations

This concludes my report. Please do not hesitate to contact me with your questions or concerns at 324-7920 or [sschramm@wppienergy.org](mailto:sschramm@wppienergy.org).



TO: Waupun Utilities Commissioners  
FROM: Steve Brooks Electric Operations Supervisor  
DATE: November 11, 2019  
SUBJECT: Electric Operations Report

---

## **Electric Department Update:**

One power outage to report

1. On Sunday, October 20th, at 11:30 p.m., a power outage was reported on Nummerdor Ave. The outage occurred due to an overhead equipment failure that affected one overhead transformer. The crew replaced the equipment, and power was restored at 12:30 a.m. The outage affected 4 customers.

Work completed -

- The voltage conversion prep work on Feeder #1 West Sub is complete. All transformers on this Feeder have been replaced with new more efficient dual voltage models. All primary lines have been re-insulated for 15kv. The voltage conversion will be scheduled after the Alliant area 4 purchase is complete.
- Work on S. Madison Street lighting infrastructure is complete.
- The new 2000-amp electric service for Insight Feed Mill on W. Main St. is now energized.
- The crew completed the installation of a new primary junction box on Autumn Ave. This new junction will help with the voltage conversion for Feeder # 1 Main sub.

Upcoming work

- Voltage conversion work on Feeder 1 Main Sub. Changing transformers, arrestors, and re-insulating the primary lines. Most of the work for Feeder 1 is on Tayler St, and in the Brandon St. area.
- Install new LED street lights

This concludes my report for November 2019. Please contact me at 324-7920 or [sbrooks@wppienergy.org](mailto:sbrooks@wppienergy.org), with any questions or concerns.





TO: Waupun Utilities Commissioners  
FROM: Jared Oosterhouse, Finance Director  
DATE: October 23, 2019  
SUBJECT: September 2019 Financial Report

---

## CONSTRUCTION AND PLANT ADDITIONS

The electric utility construction activity consisted primarily of work completed for the upcoming Alliant Area 4 asset purchase in the amount of \$42,342. The sewer and water utility incurred \$227,877 in project costs for Madison Street reconstruction. The sewer utility paid \$80,552 in engineering fees for the WWTP upgrade.

There were no plant additions for the month of September.

## MONTHLY METRICS – September 2019 YTD

September was the last month with additional days in the residential billing cycle due to the transition from billing mid-month to the end of the month. In total, 2019 will see an additional 15 days of sales consumption and revenue compared to the prior year and budget amounts.

### Sales

#### Electric

- kWh sales were 2.18% above budget and 0.69% above 2018 on higher residential, small power, and large industrial power sales

#### Water

- Sales units of 100 cubic feet were 4.47% above budget, and
- 3.0% above 2018 on higher sales in all classes except for multifamily

#### Sewer

- Sales units of 100 cubic feet 7.36% above budget and 5.03% above 2018 on higher public authority and residential volume

## Income Statement

#### Electric

- Operating revenues and purchased power expense were below budget \$366,400 and \$381,100 respectively, due to overall lower purchased power costs
- Gross margin was \$44,600 above budget
- Operating expenses were \$7,600 below budget on lower administrative and general expenses
- Operating income was \$196,100 or \$52,500 above budget on higher gross margins
- In September, we received \$63,291 in FEMA reimbursement from damages incurred from the August 2018 storm
- Net income was \$265,000 or \$139,000 above budget

#### Water

- Operating revenues were \$53,700 above budget due to additional days included in the billing period and from higher consumption from most customer classes
- Operating expenses were \$56,000 below budget on lower expenses in all expense categories
- Operating income was \$624,900 or \$115,700 above budget
- Net income was \$501,000 or \$111,400 above budget

#### Sewer

- Operating revenues were \$54,100 above budget on strong public authority treatment charges
- Operating expenses were \$19,300 below budget on lower maintenance expenses
- Operating income was \$262,800 or \$73,400 above budget
- Net income was \$351,000 or \$170,000 above budget on lower expenses and higher operating revenues and investment income

### **Balance Sheets**

#### Electric

- Balance sheet decreased \$152,200 from August 2019
- Unrestricted cash increased \$73,500 from FEMA reimbursement received for the August 2018 storm damages
- Accounts receivable increased \$208,100 on lower sales for the month
- Accounts payable decreased \$202,400 on lower purchased power expense

#### Water

- Balance sheet increased \$16,200 from August 2019
- Total unrestricted and restricted cash decreased \$78,900 from payments made for Madison Street reconstruction and bond interest payments
- Plant increased by \$103,000 from payments made for Madison Street reconstruction

#### Sewer

- Balance sheet increased \$57,100 from August 2019
- Unrestricted cash decreased \$141,200 from payments made for Madison Street reconstruction and for engineering work completed for the WWTP upgrade
- Plant increased by \$103,000 from payments made for Madison Street reconstruction and for engineering work completed for the WWTP upgrade

### **Cash and Investments**

The monthly metrics dashboard for cash and investments provide a monthly comparison of cash and investment balances, and graphs that present long-term investments by maturity, type, and rating.

- Total cash and investments decreased \$108,500 from August 2019
- Received interest and distributions of \$8,900 and recorded an unrealized negative market adjustment of \$3,900, along with \$600 in management fees, resulting in a net portfolio gain of \$4,400 for the month.
- Total interest and investment income earned on all accounts for the month was \$10,200 and \$194,100 year-to-date

This concludes my report. Please do not hesitate to contact me at 324-7923 or [joosterhouse@wppienergy.org](mailto:joosterhouse@wppienergy.org) with any questions or comments.

**Waupun Utilities**  
Construction and Plant Additions Summary  
September 2019

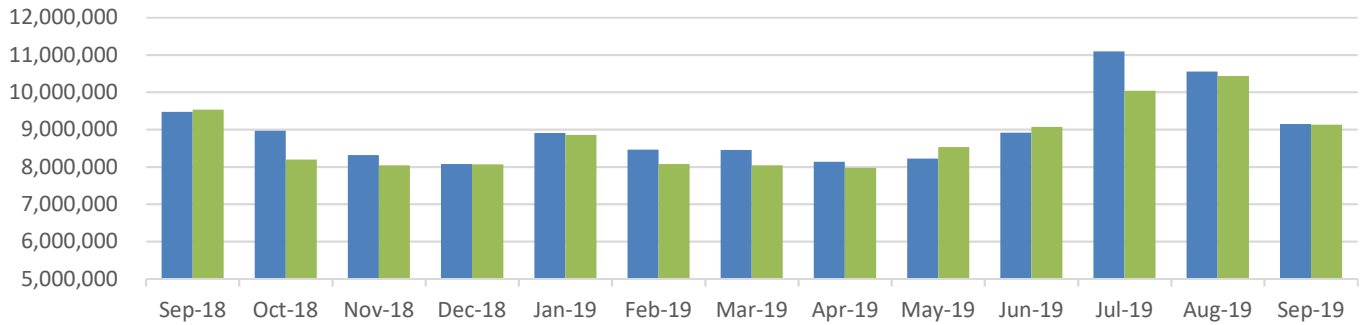
<b>CONSTRUCTION:</b>											
Description	Electric			Sewer			Water			Total	
	Month	Project To Date	Budget	Month	Project To Date	Budget	Month	Project To Date	Budget	Project To Date	Budget
<b>Projects:</b>											
Poles, towers and fixtures	\$ 1,089	\$ 1,499	\$ 10,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,499	\$ 10,000
Overhead and underground conductor and devices	1,575	16,286	10,000	-	-	-	-	-	-	16,286	10,000
Transformers	15,554	116,028	100,000	-	-	-	-	-	-	116,028	100,000
Overhead and Underground Services	3,074	20,049	15,000	-	-	-	-	-	-	20,049	15,000
LED street lighting	3,853	34,443	50,000	-	-	-	-	-	-	34,443	50,000
Voltage conversion	2,105	29,914	60,000	-	-	-	-	-	-	29,914	60,000
Rebuild overhead line	5,569	74,890	175,000	-	-	-	-	-	-	74,890	175,000
Alliant Area 4 Conversion Upgrade Work	42,342	53,624	-	-	-	-	-	-	-	53,624	-
Madison St Lighting Infrastructure	3,084	18,129	-	-	-	-	-	-	-	18,129	-
Customer Contributed Extensions and Services	-	941	-	-	-	-	-	-	-	941	-
Newton/Rock Avenue Engineering	-	-	-	-	18,658	25,000	-	17,422	25,000	36,080	50,000
Meters	-	-	6,000	-	-	-	-	27,450	26,700	27,450	32,700
WWTP Phosphorus Upgrade Engineering	-	-	-	80,552	163,117	900,000	-	-	-	163,117	900,000
Madison St Engineering & Construction	-	-	-	76,730	1,018,500	1,148,100	151,147	1,154,689	1,442,500	2,173,189	2,590,600
Services / Laterals	-	-	-	-	-	-	-	-	-	-	-
Hydrants	-	-	-	-	-	-	-	-	25,000	-	25,000
<b>TOTAL CONSTRUCTION</b>	<b>\$ 78,246</b>	<b>\$ 365,802</b>	<b>\$ 426,000</b>	<b>\$ 157,282</b>	<b>\$ 1,200,275</b>	<b>\$ 2,073,100</b>	<b>\$ 151,147</b>	<b>\$ 1,199,561</b>	<b>\$ 1,519,200</b>	<b>\$ 2,765,638</b>	<b>\$ 4,018,300</b>
<b>PLANT ADDITIONS:</b>											
Description	Electric			Sewer			Water			Total	
	Month	YTD	Budget	Month	YTD	Budget	Month	YTD	Budget	YTD	Budget
Server Replacement	\$ -	\$ -	\$ 3,600	\$ -	\$ -	\$ 3,600	\$ -	\$ -	\$ 3,600	\$ -	\$ 10,800
Pickup trucks and SUV	-	34,157	40,000	-	20,638	24,000	-	20,638	24,000	75,433	88,000
Portable meter test bench	-	10,165	11,000	-	-	-	-	-	-	10,165	11,000
Portable generator	-	-	-	-	21,699	23,000	-	-	-	21,699	23,000
Push camera with locator	-	-	-	-	12,370	13,500	-	-	-	12,370	13,500
Hydrant listener replacement	-	-	-	-	-	-	-	4,000	4,000	4,000	4,000
Well PLC hardware upgrade	-	-	-	-	-	-	-	9,000	24,400	9,000	24,400
Water treatment plant - equipment replacement	-	-	-	-	-	-	-	-	5,000	-	5,000
Shaler lift station - control panel	-	-	-	-	12,770	14,000	-	-	-	12,770	14,000
Digester building equipment replacement	-	-	-	-	6,964	6,900	-	-	-	6,964	6,900
Blower building equipment replacement	-	-	-	-	199,707	219,600	-	-	-	199,707	219,600
Filter building equipment replacement	-	-	-	-	-	80,000	-	-	-	-	80,000
Other equipment replacement	-	-	-	-	11,660	5,300	-	2,173	-	13,833	5,300
<b>TOTAL PLANT ADDITIONS</b>	<b>\$ -</b>	<b>\$ 44,322</b>	<b>\$ 54,600</b>	<b>\$ -</b>	<b>\$ 285,808</b>	<b>\$ 389,900</b>	<b>\$ -</b>	<b>\$ 35,811</b>	<b>\$ 61,000</b>	<b>\$ 365,941</b>	<b>\$ 505,500</b>

## Sales and Revenues Dashboard - Sept 2019

	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
KWh	9,147,780	→ 0.2%	↑ 2.2%	Power Costs	\$ 678,365	↓ -13.4%	↓ -6.0%
Revenues	\$ 841,575	↓ -8.8%	↓ -4.3%	Gross Margin	\$ 163,210	↑ 17.1%	↑ 3.0%

### kWhs Sold

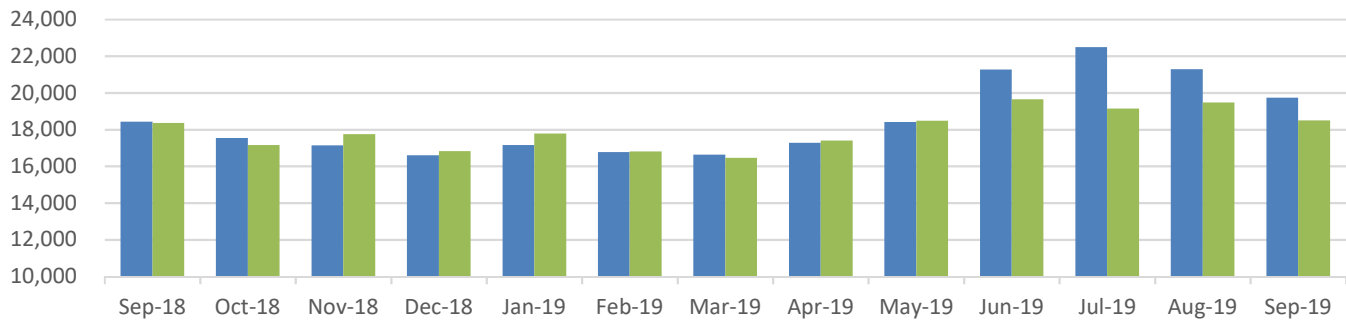
■ Actual ■ Budgeted



	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	19,737	↑ 6.7%	↑ 4.5%	Revenues	\$ 150,494	↑ 4.0%	↑ 2.6%

### Water Cubic Feet (100's) Sold

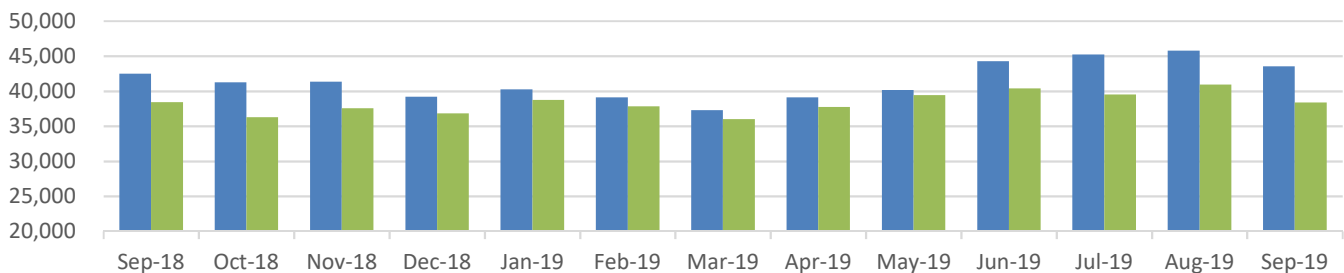
■ Actual ■ Budgeted



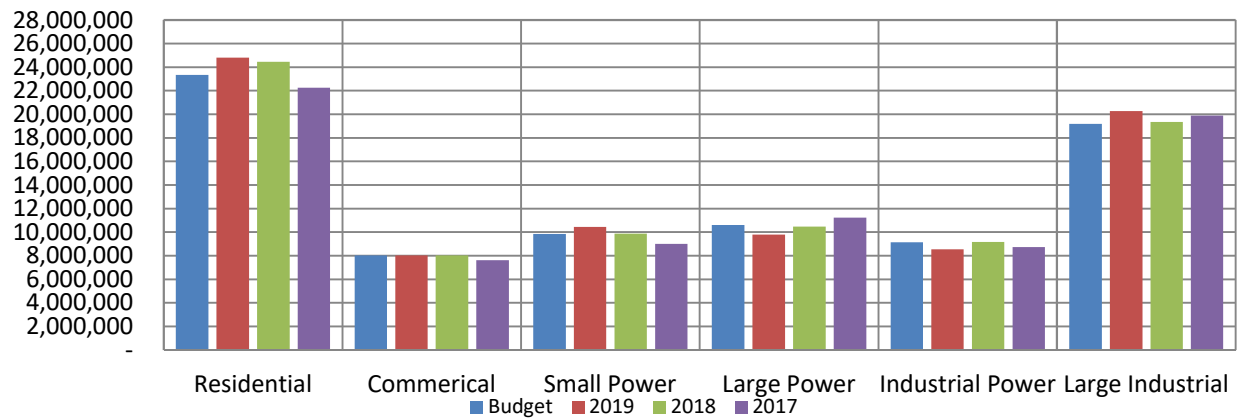
	Variance from Budget				Variance from Budget		
	Current	Current	YTD		Current	Current	YTD
Cubic Ft (100)	43,532	↑ 13.4%	↑ 7.4%	Revenues	\$ 182,411	↑ 14.0%	↑ 6.1%

### Sewer Cubic Feet (100's) Treated

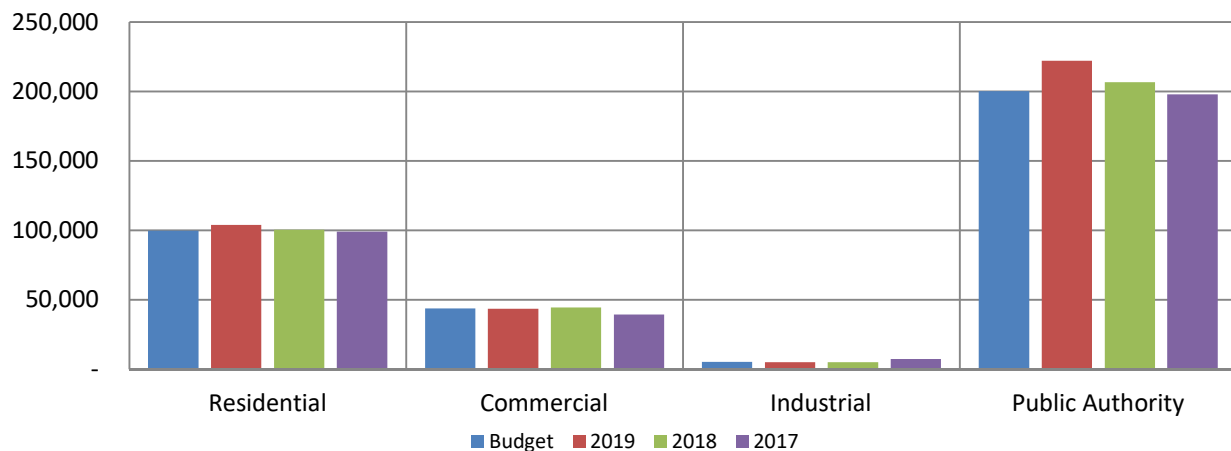
■ Actual ■ Budgeted



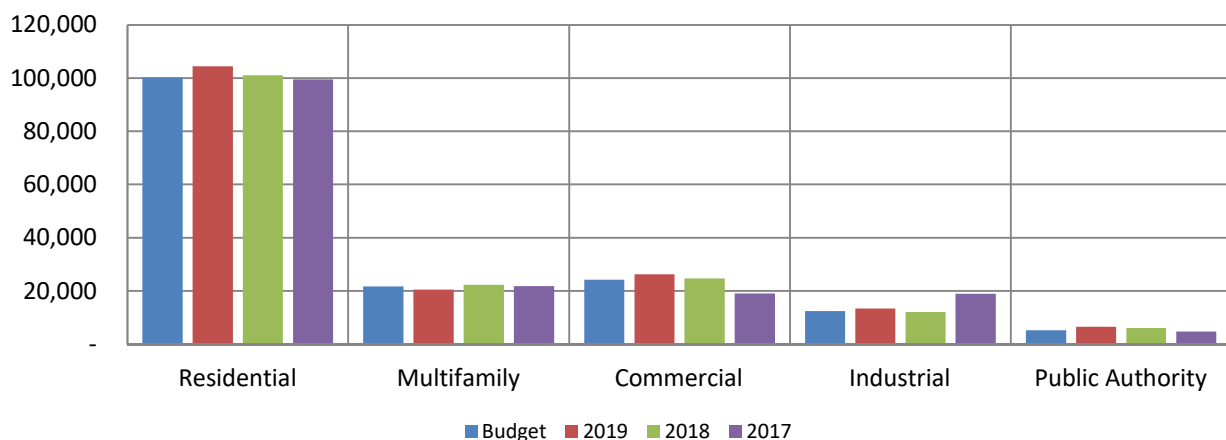
## YTD Electric Sales (kWh)



## YTD Sewer Sales (Ccf)



## YTD Water Sales (Ccf)



**WAUPUN UTILITIES**  
**Income Statement and Financial Ratios**  
**Electric Utility**  
**For the 12 Months Ending:**

<b>ELECTRIC</b>	<b>Sept 2017</b>	<b>Sept 2018</b>	<b>Sept 2019</b>
Sales of Electricity	\$ 10,353,692	\$ 10,148,563	\$ 9,822,379
Purchased Power	8,391,942	8,083,041	7,764,163
<b>Gross Margin</b>	<b>1,961,750</b>	<b>2,065,523</b>	<b>2,058,216</b>
	<b>18.9%</b>	<b>20.4%</b>	<b>21.0%</b>
<b>Other Operating Revenues</b>	138,027	93,320	103,711
<b>Operating Expenses</b>			
Distribution expense	409,244	290,838	357,426
Customer accounts expense	110,417	115,624	115,252
Advertising expense	1,730	(2,066)	1,059
Administrative & general expense	413,919	387,403	423,356
<b>Total operating expenses</b>	<b>935,310</b>	<b>791,798</b>	<b>897,093</b>
<b>Other Operating Expenses</b>			
Depreciation expense	555,436	576,553	587,220
Taxes	318,155	347,721	355,885
<b>Total other operating expenses</b>	<b>873,591</b>	<b>924,274</b>	<b>943,105</b>
<b>Operating Income</b>	<b>290,876</b>	<b>442,771</b>	<b>321,729</b>
<b>Other Income (Expense)</b>			
Interest expense	(40,508)	(36,439)	(32,485)
Capital contributions	63,043	176,950	90,021
Other	(15,360)	38,003	(1,166)
<b>Total other income (expense)</b>	<b>7,174</b>	<b>178,513</b>	<b>56,371</b>
<b>Net Income</b>	<b>\$ 298,051</b>	<b>\$ 621,284</b>	<b>\$ 378,100</b>

<b>Regulatory Operating Income</b>	362,637	530,036	383,730
<b>Rate of Return</b>	4.42	6.44	4.58
<b>Authorized Rate of Return</b>	6.00	5.00	5.00
<b>Current Ratio</b>	2.3	2.9	3.9
<b>Months of Unrestricted Cash on Hand</b>	2.0	2.3	2.3
<b>Debt vs Equity</b>	0.82	0.84	0.86
<b>Asset Utilization</b>	0.49	0.49	0.51
<b>Combined E&amp;W Debt Coverage</b>	2.76	2.99	2.73
<b>Minimum Required Coverage</b>	1.25	1.25	1.25

**Note 1** - Electric rates increased September 2016.

**Definitions**

**Rate of Return** - Return on investment in capital infrastructure. Should be near authorized rate of return.

**Current Ratio** - measure of liquidity or ability to pay obligations. Should be > 1.

**Months of Unrestricted Cash on Hand** - measure of reserves. Should be at least 2-3 months.

**Debt vs. Equity** - Percent of infrastructure financed by operations. 50% is a good benchmark.

**Asset Utilization** - Illustrates the relative age of the system. Ratio of 1 indicates a system at full life expectancy.

**Debt Coverage** - Earnings coverage of annual debt service. Must exceed 1.25

**WAUPUN UTILITIES**  
**Detailed Income Statement and YTD Budget Comparison**  
**Electric Utility**  
**For the Period Ended Sept, 30 2019**

	Last 12 Months	YTD 2019	YTD Budget	Difference
<b>ELECTRIC</b>				
Operating Revenues	\$ 9,822,379	\$ 7,505,075	\$ 7,841,514	\$ (336,439)
Purchased Power	7,764,163	5,984,057	6,365,129	(381,072)
<b>Gross Margin</b>	<b>2,058,216</b> <b>21.0%</b>	<b>1,521,018</b> <b>20.3%</b>	<b>1,476,385</b> <b>18.8%</b>	<b>44,633</b>
<b>Other Operating Revenues</b>	103,711	75,686	71,978	3,708
<b>Operating Expenses</b>				
Distribution expense	357,426	280,572	275,704	4,868
Customer accounts expense	115,252	90,265	91,837	(1,571)
Advertising expense	1,059	809	1,500	(691)
Administrative & general expense	423,356	323,617	333,785	(10,168)
<b>Total operating expenses</b>	<b>897,093</b>	<b>695,263</b>	<b>702,825</b>	<b>(7,563)</b>
<b>Other Operating Expenses</b>				
Depreciation expense	587,220	442,064	442,064	-
Taxes	355,885	263,305	259,875	3,430
<b>Total other operating expenses</b>	<b>943,105</b>	<b>705,368</b>	<b>701,939</b>	<b>3,430</b>
<b>Operating Income</b>	<b>321,729</b>	<b>196,073</b>	<b>143,599</b>	<b>52,474</b>
<b>Other Income (Expense)</b>				
Interest expense	(32,485)	(23,618)	(23,618)	(0)
Capital contributions	90,021	-	-	-
Other	(1,166)	92,590	5,868	86,722
	56,371	68,972	(17,750)	86,722
<b>Net Income</b>	<b>\$ 378,100</b>	<b>\$ 265,045</b>	<b>\$ 125,850</b>	<b>\$ 139,195</b>

	Sept 2019	Aug 2019	July 2019	June 2019	May 2019	April 2019	March 2019	Feb 2019	Jan 2019	Dec 2018	Nov 2018	Oct 2018	Sept 2018
Operating Revenues	\$ 841,575	\$ 1,054,847	\$ 1,082,571	\$ 836,621	\$ 712,923	\$ 726,750	\$ 735,403	\$ 753,842	\$ 760,543	\$ 756,494	\$ 756,512	\$ 804,298	\$ 925,687
Purchased Power	678,365	872,571	892,738	707,698	556,360	560,654	571,584	575,344	568,745	582,164	593,232	604,710	731,023
<b>Gross Margin</b>	<b>163,210</b> <b>19.4%</b>	<b>182,276</b> <b>17.3%</b>	<b>189,833</b> <b>17.5%</b>	<b>128,923</b> <b>15.4%</b>	<b>156,562</b> <b>22.0%</b>	<b>166,096</b> <b>22.9%</b>	<b>163,820</b> <b>22.3%</b>	<b>178,499</b> <b>23.7%</b>	<b>191,798</b> <b>25.2%</b>	<b>174,330</b> <b>23.0%</b>	<b>163,280</b> <b>21.6%</b>	<b>199,587</b> <b>24.8%</b>	<b>194,664</b> <b>21.0%</b>
<b>Other Operating Revenues</b>	9,053	8,727	7,457	9,820	8,356	7,600	9,213	7,817	7,643	10,285	9,353	8,387	7,734
<b>Operating Expenses</b>													
Distribution expense	23,279	27,942	20,511	24,054	28,849	41,552	36,809	37,084	40,492	28,946	23,835	24,074	78,051
Customer accounts expense	8,989	13,162	8,500	9,436	10,142	9,568	10,067	9,234	11,167	6,532	8,963	9,492	8,898
Advertising expense	120	(3,921)	1,000	500	549	1,661	250	200	450	(304)	434	120	(3,350)
Administrative & general expense	32,006	43,977	33,746	32,072	30,432	36,213	42,125	34,471	38,575	42,930	27,937	28,872	22,801
<b>Total operating expenses</b>	<b>64,393</b>	<b>81,160</b>	<b>63,757</b>	<b>66,063</b>	<b>69,973</b>	<b>88,994</b>	<b>89,250</b>	<b>80,989</b>	<b>90,683</b>	<b>78,103</b>	<b>61,169</b>	<b>62,558</b>	<b>106,399</b>
<b>Other Operating Expenses</b>													
Depreciation expense	49,118	49,118	49,118	49,118	49,118	49,118	49,118	49,118	49,118	49,604	47,776	47,776	47,776
Taxes	36,636	28,374	26,715	27,008	26,862	33,403	27,206	27,569	29,531	27,304	26,672	38,604	26,088
<b>Total other operating expenses</b>	<b>85,755</b>	<b>77,492</b>	<b>75,833</b>	<b>76,126</b>	<b>75,980</b>	<b>82,521</b>	<b>76,324</b>	<b>76,687</b>	<b>78,649</b>	<b>76,907</b>	<b>74,448</b>	<b>86,381</b>	<b>73,864</b>
<b>Operating Income</b>	<b>22,115</b>	<b>32,350</b>	<b>57,700</b>	<b>(3,446)</b>	<b>18,965</b>	<b>2,180</b>	<b>7,458</b>	<b>28,640</b>	<b>30,109</b>	<b>29,604</b>	<b>37,016</b>	<b>59,036</b>	<b>22,134</b>
<b>Other Income (Expense)</b>													
Interest expense	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(2,624)	(2,956)	(2,956)	(2,956)	(2,956)
Capital contributions	-	-	-	-	-	-	-	-	-	44,072	49,776	(3,827)	-
Other	39,344	31,492	388	2,957	4,406	1,770	5,942	3,354	2,937	4,239	(98,899)	904	464
	36,719	28,868	(2,236)	332	1,782	(854)	3,318	730	313	45,355	(52,078)	(5,878)	(2,492)
<b>Net Income</b>	<b>\$ 58,835</b>	<b>\$ 61,218</b>	<b>\$ 55,465</b>	<b>\$ 23</b>	<b>\$ 20,747</b>	<b>\$ 1,327</b>	<b>\$ 10,776</b>	<b>\$ 29,370</b>	<b>\$ 30,422</b>	<b>\$ 74,959</b>	<b>\$ (15,062)</b>	<b>\$ 53,158</b>	<b>\$ 19,642</b>

**WAUPUN UTILITIES**  
**Income Statement and Financial Ratios**  
**Water Utility**  
**For the 12 Months Ending:**

<b>WATER</b>	<b>Sept 2017</b>	<b>Sept 2018</b>	<b>Sept 2019</b>
Operating Revenues	\$ 2,555,817	\$ 2,567,975	\$ 2,616,202
<b>Operating Expenses</b>			
Source of supply expenses	42,415	52,738	656
Pumping expenses	88,624	93,332	91,373
Water treatment expenses	198,524	185,870	173,436
Transmission & distribution expenses	239,211	312,679	297,549
Customer accounts expenses	97,008	112,120	110,249
Administrative & general expense	281,812	252,538	239,730
<b>Total operating expenses</b>	<b>947,593</b>	<b>1,009,277</b>	<b>912,993</b>
<b>Other Operating Expenses</b>			
Depreciation expense	547,228	554,390	538,102
Taxes	362,243	378,268	387,159
<b>Total other operating expenses</b>	<b>909,471</b>	<b>932,659</b>	<b>925,261</b>
<b>Operating Income</b>	<b>698,753</b>	<b>626,039</b>	<b>777,948</b>
<b>Other Income (Expense)</b>			
Interest expense	(154,249)	(137,432)	(133,570)
Capital contributions from customers and municipal	64,209	383,082	67,178
Other	(41,895)	(51,873)	(32,265)
<b>Total other income (expense)</b>	<b>(131,935)</b>	<b>193,777</b>	<b>(98,657)</b>
<b>Net Income</b>	<b>\$ 566,818</b>	<b>\$ 819,816</b>	<b>\$ 679,291</b>
<b>Regulatory Operating Income</b>	<b>756,538</b>	<b>683,929</b>	<b>823,809</b>
<b>Rate of Return</b>	<b>5.88</b>	<b>5.16</b>	<b>6.00</b>
<b>Authorized Rate of Return</b>	<b>6.50</b>	<b>6.50</b>	<b>6.50</b>
<b>Current Ratio</b>	<b>32.49</b>	<b>46.08</b>	<b>49.55</b>
<b>Months of Unrestricted Cash on Hand</b>	<b>6.74</b>	<b>7.72</b>	<b>7.98</b>
<b>Debt vs Equity</b>	<b>0.61</b>	<b>0.65</b>	<b>0.66</b>
<b>Asset Utilization</b>	<b>0.34</b>	<b>0.34</b>	<b>0.35</b>

**Note 1** - Water rates increased May 2012.

**Definitions**

**Rate of Return** - Return on investment in capital infrastructure. Should be near authorized rate of return.

**Current Ratio** - measure of liquidity or ability to pay obligations. Should be > 1.

**Months of Unrestricted Cash on Hand** - measure of reserves. Should be at least 2-3 months.

**Debt vs. Equity** - Percent of infrastructure financed by operations. 50% is a good benchmark.

**Asset Utilization** - Illustrates the relative age of the system. Ratio of 1 indicates a system at full life expectancy.



**WAUPUN UTILITIES**  
**Detailed Income Statement and YTD Budget Comparison**  
**Water Utility**  
**For the Period Ended Sept, 30 2019**

	Last 12 Months	YTD 2019	YTD Budget	Difference
<b>WATER</b>				
Operating Revenues	\$ 2,616,202	\$ 1,978,852	\$ 1,925,146	\$ 53,707
<b>Operating Expenses</b>				
Source of supply expenses	656	425	2,250	(1,825)
Pumping expenses	91,373	68,103	69,971	(1,867)
Water treatment expenses	173,436	133,718	159,527	(25,809)
Transmission & distribution expenses	297,549	190,029	198,998	(8,969)
Customer accounts expenses	110,249	87,095	88,902	(1,807)
Administrative & general expense	239,730	176,905	192,618	(15,713)
<b>Total operating expenses</b>	<b>912,993</b>	<b>656,275</b>	<b>712,265</b>	<b>(55,990)</b>
<b>Other Operating Expenses</b>				
Depreciation expense	538,102	407,381	407,381	-
Taxes	387,159	290,310	296,325	(6,015)
<b>Total other operating expenses</b>	<b>925,261</b>	<b>697,691</b>	<b>703,706</b>	<b>(6,015)</b>
<b>Operating Income</b>	<b>777,948</b>	<b>624,886</b>	<b>509,175</b>	<b>115,711</b>
<b>Other Income (Expense)</b>				
Interest expense	(133,570)	(100,130)	(89,074)	(11,056)
Capital contributions	67,178	-	-	-
Other	(32,265)	(23,795)	(30,494)	6,699
	(98,657)	(123,925)	(119,568)	(4,357)
<b>Net Income</b>	<b>\$ 679,291</b>	<b>\$ 500,961</b>	<b>\$ 389,607</b>	<b>\$ 111,355</b>

	Sept 2019	Aug 2019	July 2019	June 2019	May 2019	April 2019	March 2019	Feb 2019	Jan 2019	Dec 2018	Nov 2018	Oct 2018	Sept 2018
<b>WATER</b>													
Operating Revenues	\$ 222,466	\$ 230,845	\$ 236,283	\$ 230,922	\$ 216,260	\$ 212,132	\$ 207,623	\$ 211,393	\$ 210,927	\$ 207,734	\$ 209,828	\$ 219,788	\$ 216,233
<b>Operating Expenses</b>													
Source of supply expenses	-	90	-	208	-	127	-	-	-	98	102	31	91
Pumping expenses	6,789	7,328	8,031	7,567	7,052	8,022	7,865	7,675	7,775	8,818	7,146	7,305	7,172
Water treatment expenses	14,367	13,830	15,539	14,749	10,553	15,749	11,824	16,442	20,665	12,950	11,857	14,912	20,731
Transmission & distribution expenses	18,136	28,275	34,228	19,032	28,626	25,611	12,992	14,020	9,108	62,216	27,955	17,349	17,983
Customer accounts expenses	8,723	12,621	8,153	8,910	9,593	9,313	9,843	8,729	11,209	5,722	8,488	8,944	8,356
Administrative & general expense	17,561	24,872	18,494	18,614	16,010	18,404	22,180	18,226	22,543	27,073	19,677	16,075	15,345
<b>Total operating expenses</b>	<b>65,576</b>	<b>87,017</b>	<b>84,445</b>	<b>69,080</b>	<b>71,835</b>	<b>77,226</b>	<b>64,704</b>	<b>65,092</b>	<b>71,300</b>	<b>116,876</b>	<b>75,225</b>	<b>64,617</b>	<b>69,679</b>
<b>Other Operating Expenses</b>													
Depreciation expense	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	45,265	39,736	45,493	45,493	45,493
Taxes	34,360	32,839	31,986	31,647	31,893	32,214	31,665	31,590	32,117	30,698	31,960	34,191	31,664
<b>Total operating expenses</b>	<b>79,624</b>	<b>78,104</b>	<b>77,250</b>	<b>76,911</b>	<b>77,158</b>	<b>77,479</b>	<b>76,929</b>	<b>76,855</b>	<b>77,381</b>	<b>70,434</b>	<b>77,453</b>	<b>79,683</b>	<b>77,156</b>
<b>Operating Income</b>	<b>77,265</b>	<b>65,725</b>	<b>74,588</b>	<b>84,931</b>	<b>67,267</b>	<b>57,427</b>	<b>65,990</b>	<b>69,446</b>	<b>62,246</b>	<b>20,424</b>	<b>57,151</b>	<b>75,487</b>	<b>69,398</b>
<b>Other Income (Expense)</b>													
Interest expense	(20,953)	(9,897)	(9,897)	(9,897)	(9,897)	(9,897)	(9,897)	(9,897)	(9,897)	(11,147)	(11,147)	(11,147)	(11,147)
Capital contributions	-	-	-	-	-	-	-	-	-	67,178	-	-	-
Other	(2,487)	(1,993)	(2,022)	(317)	(775)	(401)	(10,905)	(2,455)	(2,440)	(2,544)	(2,884)	(3,042)	(3,288)
	(23,441)	(11,890)	(11,919)	(10,214)	(10,672)	(10,298)	(20,802)	(12,352)	(12,337)	53,487	(14,031)	(14,189)	(14,435)
<b>Net Income</b>	<b>\$ 53,825</b>	<b>\$ 53,835</b>	<b>\$ 62,669</b>	<b>25</b>	<b>\$ 56,595</b>	<b>\$ 47,129</b>	<b>\$ 45,188</b>	<b>\$ 57,094</b>	<b>\$ 49,909</b>	<b>\$ 73,912</b>	<b>\$ 43,120</b>	<b>\$ 61,298</b>	<b>\$ 54,964</b>

**WAUPUN UTILITIES**  
**Income Statement and Financial Ratios**  
**Sewer Utility**  
**For the 12 Months Ending:**

<b>SEWER</b>	<b>Sept 2017</b>	<b>Sept 2018</b>	<b>Sept 2019</b>
Operating Revenues	\$ 2,225,392	\$ 2,377,996	\$ 2,398,711
<b>Operating Expenses</b>			
WWTP operation expenses	356,956	378,487	388,976
Laboratory expenses	53,452	60,088	75,821
Maintenance expenses	356,511	446,415	441,819
Customer accounts expenses	147,690	145,758	150,115
Administrative & general expenses	389,435	423,579	384,196
<b>Total operating expenses</b>	<b>1,304,045</b>	<b>1,454,328</b>	<b>1,440,926</b>
<b>Other Operating Expenses</b>			
Depreciation expense	722,421	677,232	673,249
<b>Total other operating expenses</b>	<b>722,421</b>	<b>677,232</b>	<b>673,249</b>
<b>Operating Income</b>	<b>198,926</b>	<b>246,435</b>	<b>284,536</b>
<b>Other Income (Expense)</b>			
Interest expense	(89,479)	(73,375)	(56,695)
Capital contributions	43,142	342,072	63,390
Other	29,908	38,879	168,954
<b>Total other income (expense)</b>	<b>(16,429)</b>	<b>307,577</b>	<b>175,649</b>
<b>Net Income</b>	<b>\$ 182,498</b>	<b>\$ 554,012</b>	<b>\$ 460,185</b>

<b>Operating Income (excluding GASB 68 &amp; 75)</b>	228,193	277,555	304,282
<b>Rate of Return</b>	1.58	2.12	2.28
<b>Current Ratio</b>	53.63	25.85	73.32
<b>Months of Unrestricted Cash on Hand</b>	23.44	6.25	15.82
<b>Debt vs Equity</b>	0.82	0.85	0.90
<b>Asset Utilization</b>	0.49	0.48	0.49

**Note 1** - Sewer rates increased January 2019.

**Definitions**

**Rate of Return** - Return on investment in capital infrastructure.

**Current Ratio** - measure of liquidity or ability to pay obligations. Should be > 1.

**Months of Unrestricted Cash on Hand** - measure of reserves. Should be at least 2-3 months.

**Debt vs. Equity** - Percent of infrastructure financed by operations. 50% is a good benchmark.

**Asset Utilization** - Illustrates the relative age of the system. Ratio of 1 indicates a system at full life expectancy.

**WAUPUN UTILITIES**  
**Detailed Income Statement and YTD Budget Comparison**  
**Sewer Utility**  
**For the Period Ended Sept, 30 2019**

	Last 12 Months	YTD 2019	YTD Budget	Difference
<b>SEWER</b>				
Operating Revenues	\$ 2,398,711	\$ 1,809,874	\$ 1,731,247	\$ 78,628
<b>Operating Expenses</b>				
WWTP operation expenses	388,976	307,737	274,712	33,025
Laboratory expenses	75,821	58,604	46,456	12,149
Maintenance expenses	441,819	286,727	282,968	3,759
Customer accounts expenses	150,115	115,820	119,528	(3,708)
Administrative & general expenses	384,196	285,563	286,171	(609)
<b>Total operating expenses</b>	<b>1,440,926</b>	<b>1,054,451</b>	<b>1,009,835</b>	<b>44,616</b>
<b>Other Operating Expenses</b>				
Depreciation expense	673,249	507,656	507,656	-
<b>Total other operating expenses</b>	<b>673,249</b>	<b>507,656</b>	<b>507,656</b>	<b>-</b>
<b>Operating Income</b>	<b>284,536</b>	<b>247,767</b>	<b>213,755</b>	<b>34,012</b>
<b>Other Income (Expense)</b>				
Interest Expense	(56,695)	(39,367)	(39,367)	(0)
Capital contributions	63,390	-	-	-
Other	168,954	129,784	30,000	99,784
	175,649	90,417	(9,367)	99,784
<b>Net Income</b>	<b>\$ 460,185</b>	<b>\$ 338,184</b>	<b>\$ 204,388</b>	<b>\$ 133,796</b>

	Sept 2019	Aug 2019	July 2019	June 2019	May 2019	April 2019	March 2019	Feb 2019	Jan 2019	Dec 2018	Nov 2018	Oct 2018	Sept 2018
<b>SEWER</b>													
Operating Revenues	\$ 217,461	\$ 215,798	\$ 210,122	\$ 202,731	\$ 190,316	\$ 194,363	\$ 198,544	\$ 187,540	\$ 193,000	\$ 189,816	\$ 189,849	\$ 209,172	\$ 204,337
<b>Operating Expenses</b>													
WWTP operation expenses	50,897	36,983	33,107	45,356	24,886	24,079	36,034	28,205	28,191	23,092	35,443	22,703	25,942
Laboratory expenses	9,443	6,905	4,180	5,825	7,206	7,724	6,218	3,583	7,521	4,541	7,998	4,678	5,577
Maintenance expenses	76,916	35,068	24,144	38,879	28,165	19,867	23,558	20,149	19,981	113,299	17,196	24,597	27,961
Customer accounts expenses	12,049	15,945	11,503	12,271	12,809	12,382	12,915	12,087	13,859	9,679	12,293	12,323	11,709
Administrative & general expense	26,795	36,355	25,203	38,671	30,354	24,840	33,074	30,130	40,140	43,750	26,952	27,931	30,129
<b>Total operating expenses</b>	<b>176,100</b>	<b>131,256</b>	<b>98,136</b>	<b>141,002</b>	<b>103,420</b>	<b>88,892</b>	<b>111,799</b>	<b>94,154</b>	<b>109,692</b>	<b>194,360</b>	<b>99,882</b>	<b>92,232</b>	<b>101,318</b>
<b>Other Operating Expenses</b>													
Depreciation expense	56,406	56,406	56,406	56,406	56,406	56,406	56,406	56,406	56,406	54,248	55,672	55,672	55,672
<b>Total other operating expenses</b>	<b>56,406</b>	<b>56,406</b>	<b>56,406</b>	<b>56,406</b>	<b>56,406</b>	<b>56,406</b>	<b>56,406</b>	<b>56,406</b>	<b>56,406</b>	<b>54,248</b>	<b>55,672</b>	<b>55,672</b>	<b>55,672</b>
<b>Operating Income</b>	<b>(15,045)</b>	<b>28,135</b>	<b>55,579</b>	<b>5,322</b>	<b>30,489</b>	<b>49,065</b>	<b>30,339</b>	<b>36,980</b>	<b>26,902</b>	<b>(58,792)</b>	<b>34,294</b>	<b>61,268</b>	<b>47,346</b>
<b>Other Income (Expense)</b>													
Interest expense	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(4,374)	(5,776)	(5,776)	(5,776)	(5,776)
Capital contributions	-	-	-	-	-	-	-	-	-	63,390	-	-	-
Other	6,359	25,646	4,185	14,331	16,775	9,704	24,439	15,252	13,093	21,702	11,479	5,989	4,897
	1,985	21,272	(189)	9,957	12,401	5,330	20,065	10,877	8,719	79,316	5,703	213	(879)
<b>Net Income</b>	<b>\$ (13,059)</b>	<b>\$ 49,408</b>	<b>\$ 55,335</b>	<b>\$ 15,279</b>	<b>\$ 42,890</b>	<b>\$ 54,394</b>	<b>\$ 50,404</b>	<b>\$ 47,857</b>	<b>\$ 35,621</b>	<b>\$ 20,524</b>	<b>\$ 39,997</b>	<b>\$ 61,480</b>	<b>\$ 46,467</b>

27

**WAUPUN UTILITES**  
**Balance Sheets**  
**Electric, Water, and Sewer**

<b><u>ELECTRIC</u></b>	<b>Sept 2017</b>	<b>Sept 2018</b>	<b>Sept 2019</b>	<b>Aug 2019</b>	<b>Change</b>
Cash and investments - unrestricted	\$ 1,607,313	\$ 1,749,051	\$ 1,707,538	\$ 1,633,993	\$ 73,545
Cash and investments - restricted	182,778	185,208	190,058	188,919	1,139
Receivables	1,013,882	974,903	1,078,093	1,286,211	(208,118)
Materials and Supplies	222,442	240,472	196,510	210,705	(14,195)
Other assets	415,241	354,554	558,313	570,153	(11,839)
Plant - net of accumulated depreciation	9,009,488	9,229,015	9,201,372	9,194,130	7,242
<b>Total Assets</b>	<b>12,451,144</b>	<b>12,733,204</b>	<b>12,931,884</b>	<b>13,084,110</b>	<b>(152,226)</b>
Accounts payable	852,309	771,159	703,892	906,332	(202,440)
Payable to sewer utility	264,547	176,365	-	-	-
Interest accrued	3,068	2,739	2,403	13,557	(11,155)
Accrued benefits	285,057	304,183	88,249	88,249	-
Deferred Credits	204,539	176,501	716,482	713,948	2,534
Long-term debt	1,593,410	1,432,760	1,268,540	1,268,540	-
Net Position	9,248,214	9,869,498	10,152,319	10,093,484	58,835
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 12,451,144</b>	<b>\$ 12,733,204</b>	<b>\$ 12,931,884</b>	<b>\$ 13,084,110</b>	<b>\$ (152,226)</b>
<b><u>WATER</u></b>	<b>Sept 2017</b>	<b>Sept 2018</b>	<b>Sept 2019</b>	<b>Aug 2019</b>	<b>Change</b>
Cash and investments - unrestricted / designated	\$ 735,479	\$ 893,068	\$ 864,182	\$ 947,537	\$ (83,355)
Cash and investments - restricted	510,442	479,008	548,791	544,370	4,421
Receivables	195,988	198,077	259,211	261,972	(2,761)
Materials and Supplies	63,440	67,826	56,842	52,160	4,682
Other assets	552,771	455,280	482,400	492,165	(9,765)
Plant - net of accumulated depreciation	15,324,049	15,502,482	16,253,806	16,150,792	103,013
<b>Total Assets</b>	<b>17,382,170</b>	<b>17,595,741</b>	<b>18,465,232</b>	<b>18,448,997</b>	<b>16,235</b>
Accounts payable	17,107	13,351	11,920	17,566	(5,646)
Interest accrued	11,567	10,329	10,753	42,697	(31,944)
Accrued benefits	146,338	151,447	46,840	46,840	-
Deferred Credits	105,797	87,854	353,723	353,723	-
Long-term debt	6,009,464	5,403,652	5,484,188	5,484,188	-
Net Position	11,091,897	11,929,107	12,557,808	12,503,983	53,825
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 17,382,170</b>	<b>\$ 17,595,741</b>	<b>\$ 18,465,232</b>	<b>\$ 18,448,997</b>	<b>\$ 16,235</b>
<b><u>SEWER</u></b>	<b>Sept 2017</b>	<b>Sept 2018</b>	<b>Sept 2019</b>	<b>Aug 2019</b>	<b>Change</b>
Cash and investments - unrestricted	\$ 2,547,755	\$ 758,062	\$ 1,899,672	\$ 2,040,833	\$ (141,161)
Cash and investments - restricted	2,182,591	3,992,817	2,096,445	2,059,512	36,934
Receivables	199,819	210,822	238,812	249,023	(10,211)
Receivable from electric utility	260,328	176,365	-	-	-
Materials and Supplies	10,625	9,178	8,531	8,664	(132)
Advances to other funds	428,440	428,440	428,440	428,440	-
Other assets	270,929	230,506	326,535	331,306	(4,771)
Plant - net of accumulated depreciation	13,538,820	13,690,268	14,616,655	14,513,613	103,042
<b>Total Assets</b>	<b>19,439,308</b>	<b>19,496,458</b>	<b>19,615,090</b>	<b>19,631,390</b>	<b>(16,300)</b>
Accounts payable	17,185	11,014	10,572	18,187	(7,614)
Interest accrued	34,048	26,460	18,593	14,219	4,374
Accrued benefits	141,355	148,478	61,691	61,691	-
Deferred Credits	139,395	116,026	459,328	459,328	-
Long-term debt	2,490,705	2,019,629	1,532,153	1,532,153	-
Net Position	16,616,620	17,174,851	17,532,753	17,545,812	(13,059)
<b>Total Liabilities &amp; Net Position</b>	<b>\$ 19,439,308</b>	<b>\$ 19,496,458</b>	<b>\$ 19,615,090</b>	<b>\$ 19,631,390</b>	<b>\$ (16,300)</b>

Monthly Dashboard - Cash & Investments						September 2019	
Account	Restrictions	Sept 2019	Aug 2019	\$ Inc/(Dec)	% Inc/(Dec)		
Checking - E	Unrestricted	\$ 500,225	\$ 192,744	\$ 307,480	159.53%		
Checking - W	Unrestricted	112,735	197,452	(84,717)	-42.91%		
Checking - S	Unrestricted	297,644	107,518	190,126	176.83%		
Reserves - E	Unrestricted	1,207,314	1,441,249	(233,935)	-16.23%		
Reserves - W	Unrestricted	339,853	339,177	676	0.20%		
Reserves - S	Unrestricted	1,602,027	1,933,315	(331,288)	-17.14%		
P&I Redemption - E	Restricted	100,450	99,311	1,139	1.15%		
P&I Redemption - W	Restricted	433,631	429,211	4,421	1.03%		
P&I Redemption - S	Restricted	172,415	138,034	34,381	24.91%		
Depreciation - E	Restricted	89,608	89,608	-	0.00%		
Depreciation - W	Restricted	115,160	115,160	-	0.00%		
ERF - Water Plant	Designated	411,594	410,908	687	0.17%		
ERF - WWTP	Restricted	1,924,030	1,921,478	2,553	0.13%		
		<u>\$ 7,306,686</u>	<u>\$ 7,415,164</u>	<u>\$ (108,478)</u>	-1.46%		
Unrestricted and Designated		<u>\$ 4,471,392</u>	<u>\$ 4,622,363</u>	<u>\$ (150,971)</u>	-3.27%		
	Restricted	<u>\$ 2,835,294</u>	<u>\$ 2,792,801</u>	<u>\$ 42,493</u>	1.52%		

### Long-Term Investment by Maturity

Maturity Category	Investment Amount (\$)
Cash	0
<12 mos.	1,300,000
13-24 mos.	600,000
25-36 mos.	1,050,000
37-48 mos.	550,000
49-60 mos.	150,000
>60 mos.	0

### Long-Term Investments by Type

Investment Type	Percentage
Cash/Money Markets	0%
Certificate of Deposits	34%
US Government	14%
Government Agencies	21%
Corporate Bonds	26%
Asset Backed Security & Other	5%

## **EXECUTIVE SUMMARY**

## **ELECTRIC BUDGET SCHEDULES**

### **ELECTRIC BUDGET SUPPLEMENTAL SCHEDULES**

## **WATER BUDGET SCHEDULES**

### **WATER BUDGET SUPPLEMENTAL SCHEDULES**

## **SEWER BUDGET SCHEDULES**

### **SEWER BUDGET SUPPLEMENTAL SCHEDULES**

## **APPENDICES**



TO: Waupun Utilities Commission  
 FROM: Jared Oosterhouse  
 DATE: October 31, 2019  
 SUBJECT: 2020 Budget

This memorandum provides an introduction to the proposed Waupun Utilities 2020 budget.

		Electric	Sewer	Water	Total
<b>Sources of Cash</b>					
Operating Revenues		\$ 9,791,809	\$ 2,404,148	\$ 2,576,946	\$ 14,772,903
Receivable from City		-	100,000	-	100,000
Equipment Replacement Funds		-	102,500	-	102,500
Interest Earnings		21,000	38,500	9,500	69,000
Total Sources of Cash		9,812,809	2,645,148	2,586,446	15,044,403
<b>Uses of Cash</b>					
Operation and Maintenance Expenses		8,621,586	1,394,807	970,175	10,986,568
Depreciation on Meters		-	32,500	-	32,500
Taxes		359,600	-	381,000	740,600
Debt Service					-
2003 Revenue Bonds		-	407,549	-	407,549
2014 Revenue Bonds		45,801	-	146,639	192,440
2016 Revenue Bonds		-	-	26,186	26,186
2019 Revenue Bonds		-	-	112,010	112,010
2019 Refunding Revenue Bonds		157,662	-	407,395	565,057
Plant Additions and Construction		484,900	1,266,500	111,000	1,862,400
Removal Expenses		10,000	-	-	10,000
Total Uses of Cash		9,679,549	3,101,356	2,154,405	14,935,310
<b>Cash Applied to (Used from) Reserves</b>		\$ 133,260	\$ (456,208)	\$ 432,041	\$ 109,093
<b>2019 Budget - Uses of Cash</b>		\$ 10,324,191	\$ 4,323,479	\$ 3,579,933	\$ 18,227,603
<b>\$ Difference</b>		\$ (644,642)	\$ (1,222,123)	\$ (1,425,528)	\$ (3,292,293)
<b>% Difference</b>		-6.66%	-39.41%	-66.17%	-22.04%

The above table provides a summary of the 2020 budget as well as a comparison to the 2019 budget. Electric utility uses of cash are forecasted to decrease \$645,000 over the 2019 budget due to decreased

purchased power expense. 2019 actual purchased power expenses have been on average 6% below budget due from several factors including lower market energy prices and investor owned utilities purchase costs. 2020 purchased power costs are expected to decrease slightly from 2019 actual costs from the expected loss of Silgan Containers.

Water and sewer utility uses of cash are forecasted to decrease \$1,426,000 and \$1,222,000, respectively, from the 2019 budget due to no major street projects scheduled in 2020.

## **OPERATING REVENUES**

The sewer utility budget includes a 7.2% rate increase effective April 1, 2020 assuming that the Test Year 2023 sewer rate increase will be approved by the Utilities Commission and Common Council. There are no other forecasted rate increases included in the 2020 budget. Current electric rates were effective September 2016 and current water rates were effective May 2012.

## **OPERATION AND MAINTENANCE EXPENSES**

The following non-routine expenses are included in the 2020 budget.

### **Electric Utility**

The electric budget includes \$30,000 for contracted tree trimming. All other expenses budgeted are routine in nature.

### **Sewer Utility**

The sewer budget includes \$15,000 for manhole lining and \$30,000 to hire an additional wastewater operator in September 2020.

### **Water Utility**

The water budget includes \$67,000 for preventative maintenance for Well #4. All other expenses budgeted are routine in nature

## **PLANT ADDITIONS AND CONSTRUCTION**

The electric construction budget includes \$180,000 to rebuild overhead and underground line, \$50,000 for LED street lighting, and \$70,000 for transformers. The remaining electric construction budget is routine in nature.

The sewer construction budget includes \$894,000 to complete engineering design of the wastewater treatment plant upgrade necessary to achieve compliance with mandated phosphorus limits. In addition, the sewer utility includes \$169,000 to deepen and reconfigure the Harris lift station and \$40,000 for cured-in-place sewer main lining. The water utility has only \$10,000 included for hydrant replacement.

Plant additions shared by the electric, water, and sewer utilities include the replacement of the server and accounting software upgrade. Please review the individual utility plant addition schedules for detailed listing of budgeted items.



## **DEBT SERVICE**

The electric and water utility's debt schedules assume that the 2014 and 2016 Revenue Bonds will be refunded with the issuance of 2019 Refunding Revenue Bonds. This results in approximately \$152,000 decrease in debt service requirements for 2020.

The sewer utility's debt requirements decreased by \$139,000 in 2020 with the final payment made in 2019 on the 2009 State Trust Fund Loan that funded the WWTP administrative building project in 2009.

## **SUMMARY**

The remainder of this budget document provides line item detail for each utility. In addition, there are three appendices providing relevant planning information pertaining to equipment replacement, debt service, and overall cash position.

---

# WAUPUN UTILITIES

## 2020 Budget - Electric

---

### TABLE OF CONTENTS

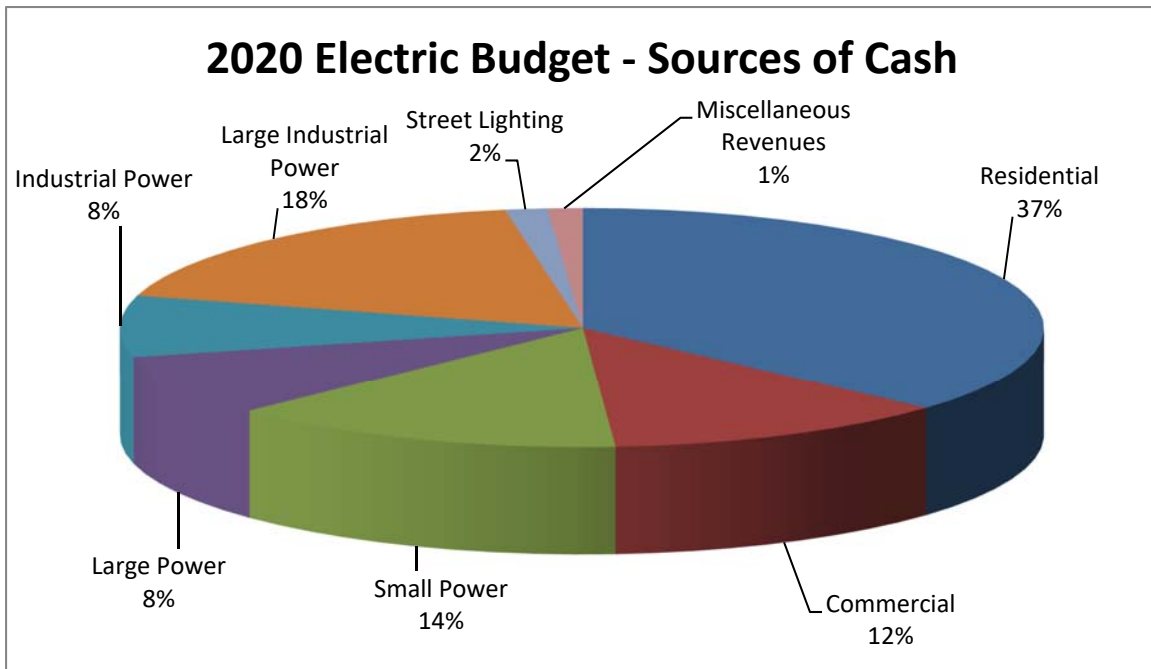
<u>Description</u>	<u>Attachment</u>
Management Information	n/a
Cash Flow	EB-1
Operating Income	EB-2
Expenses	EB-3
Plant Additions and Construction	EB-4
Plant Additions and Construction Explanation	EB-5

## WAUPUN UTILITIES

### 2020 Budget - Electric MANAGEMENT INFORMATION

This section of the budget document presents detailed information related to our proposed 2020 electric utility budget. As presented in Attachment EB-1, we forecasted a budget surplus of \$133,260 based on sources and uses of cash of \$9,812,809 and \$9,679,549, respectively.

#### SOURCES OF CASH



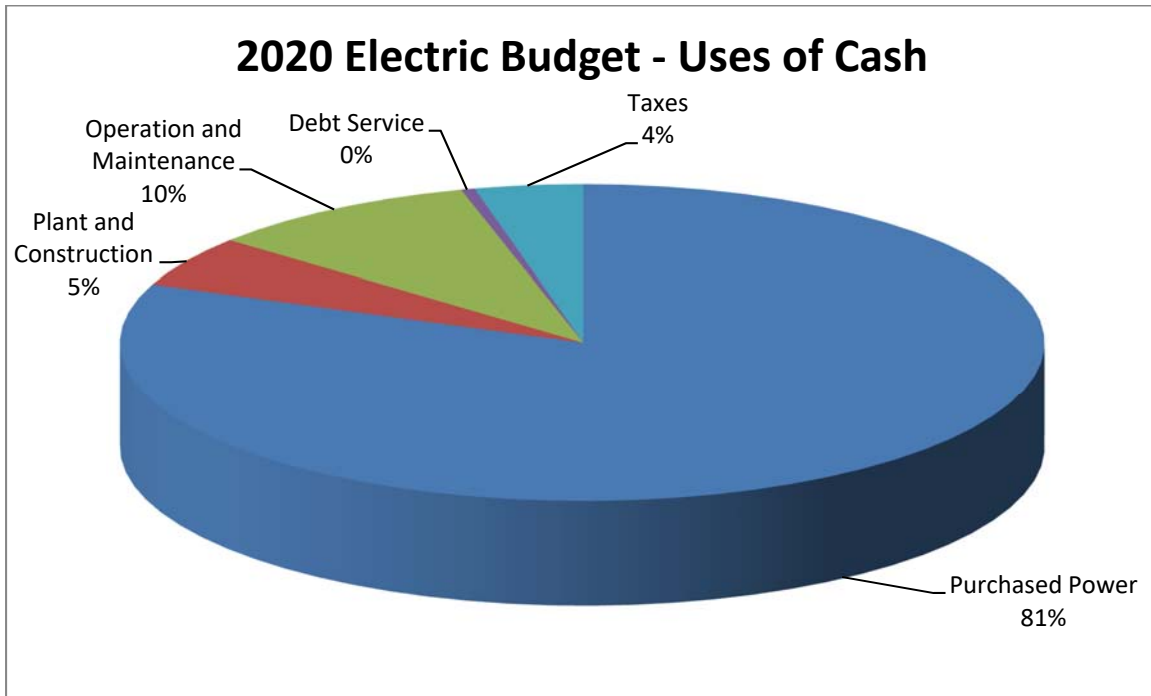
The pie chart above presents sources of cash distribution. Sales of electricity represent 99% of total sources. This chart highlights a concentration from two large customers within the Large Industrial Power and Industrial Power category totaling 26% of total sources of cash.

#### USES OF CASH

Our proposed budget indicates that purchased power will account for approximately eight of every ten dollars spent in 2020. We forecasted 2020 purchased power cost of \$7,710,384 compared to total operation and maintenance expenses of \$8,621,586.

## WAUPUN UTILITIES

### 2020 Budget - Electric MANAGEMENT INFORMATION



All electric utility cost categories are consistent with the prior year budget.

#### **SUGGESTED VIEWING ORDER**

The electric budget schedules are divided into two sections, electric budget and electric budget supplemental schedules. Focus your attention on budget schedules to obtain specific knowledge of proposed 2020 operations, while supplemental budget schedules present management rationale supporting proposed 2020 operations.

Waupun Utilities					
2020 Budget - Electric					
Cash Flow					
				2020 Budget	Schedule
Sources of Cash					
	Total Operating Revenues			\$ 9,791,809	Operating income schedule
	Interest Earnings			21,000	
	Total Sources of Cash			9,812,809	
Uses of Cash					
	Total Operation and Maintenance Expenses			8,621,586	Operating income schedule
	Taxes			359,600	Operating income schedule
	Debt Service				
	2014 Revenue Bonds (07 and 12 revenue bonds refi)			45,801	Repayment schedules
	2019 Refunding Revenue Bonds			157,662	Repayment schedules
	Plant Additions and Construction			484,900	Plant/Construction schedule
	Removal Expenses			10,000	Prior year estimate
	Total Uses of Cash			9,679,549	
Cash Applied to/(Used from) Electric Reserves				\$ 133,260	

<b>Waupun Utilities</b>						
2020 Budget - Electric						
Operating Income						
<b>Account Number</b>	<b>OPERATING REVENUES</b>				<b>2020 Budget</b>	<b>Source</b>
	Sales of Electricity					
440			Residential		\$ 3,595,119	Consumer Analysis
441			Commercial		1,189,100	Consumer Analysis
442			Small power - TOD		1,359,595	Consumer Analysis
443.1			Large power - TOD		813,343	Consumer Analysis
443.2			Industrial power - TOD		809,351	Consumer Analysis
443.3			Large Industrial power - TOD		1,757,231	Consumer Analysis
444			Street & security lighting		143,250	Separate Analysis
			Total Sales of Electricity		9,666,989	
	Other					
422			Sale of Equipment		25,000	backyard machine
450			Forfeited discounts		12,128	Actual 2018
451			Miscellaneous service revenue		6,367	Actual 2018
454			Rent from electric property		81,325	Pole contact and tower rent
			Total Operating Revenues		9,791,809	
	<b>OPERATING EXPENSES</b>					
	Operation and Maintenance					
555			Purchased power		7,710,384	Expense Schedule
580			Operation and supervision and engineering		50,010	Expense Schedule
582			Station		12,740	Expense Schedule
583			Overhead line		52,779	Expense Schedule
584			Underground line		54,869	Expense Schedule
585			Street lighting and signal system		10,627	Expense Schedule
586			Meter		12,792	Expense Schedule
587			Customer installations		3,228	Expense Schedule
588			Miscellaneous		18,300	Expense Schedule
592			Maintenance of station equipment		15,254	Expense Schedule
593			Maintenance of overhead lines		139,470	Expense Schedule
594			Maintenance of underground lines		20,244	Expense Schedule
595			Maintenance of line transformers		3,167	Expense Schedule
596			Maintenance of street lighting		10,155	Expense Schedule
597			Maintenance of meters		9,108	Expense Schedule
901			Supervision office		11,750	Expense Schedule
902			Meter reading labor		5,825	Expense Schedule
903			Customer records and collection		89,790	Expense Schedule
904			Uncollectible accounts		500	Expense Schedule
913			Sales/advertising		1,600	Expense Schedule
920			Administrative and general salaries		49,938	Expense Schedule
921			Office supplies		73,664	Expense Schedule
923			Outside services employed		34,557	Expense Schedule
924			Property insurance		7,437	Expense Schedule
925			Injuries and damages		5,595	Expense Schedule
926			Employee pensions and benefits		189,150	Expense Schedule
928			Regulatory commission		2,000	Expense Schedule
930			Miscellaneous		8,975	Expense Schedule
932			Maintenance of general plant		17,680	Expense Schedule
			Total Operation and Maintenance Expenses		8,621,586	
403			Depreciation		590,142	Expense Schedule
408			Taxes		359,600	Expense Schedule
			Total Operating Expenses		9,571,327	
			<b>OPERATING INCOME</b>		<b>\$ 220,482</b>	

<b>Waupun Utilities</b>									
2020 Budget - Electric									
Expenses									
Account Number		Actual 2016	Actual 2017	Actual 2018	3 yr Average	YTD 8/31/2019	Budget 2019	Budget 2020	Budget Notes/Source
<b>OPERATION AND MAINTENANCE EXPENSES</b>									
555	Purchased power	\$ 8,385,541	\$ 8,264,959	\$ 7,977,884	\$ 8,209,461	\$ 5,305,693	\$ 8,238,584	\$ 7,710,384	Separate Analysis
580	Operation, supervision and engineering	29,701	28,612	28,645	28,986	21,753	51,341	50,010	Separate Analysis
582	Station	9,538	9,498	10,546	9,860	10,020	12,309	12,740	Separate Analysis
583	Overhead line	43,479	36,703	43,347	41,176	27,628	42,623	52,779	Separate Analysis
584	Underground line	49,021	36,161	49,329	44,837	50,460	43,351	54,869	Separate Analysis
585	Street lighting and signal system	25,563	14,542	9,920	16,675	5,434	15,051	10,627	2018 Actual with inflation
586	Meter	12,718	11,810	12,548	12,359	11,520	11,724	12,792	3 Yr Average with inflation
587	Customer installations	4,412	2,044	1,123	2,526	2,082	3,636	3,228	Annualized YTD 8/18 with inflation
588	Miscellaneous	5,684	9,267	26,285	13,745	11,789	7,978	18,300	Annualized YTD 8/18 with inflation
592	Maintenance of station equipment	11,200	19,844	6,342	12,462	5,080	12,400	15,254	Annualized YTD 8/18 with inflation plus \$7,400 for Breaker/Relay Testing
593	Maintenance of overhead lines	123,727	74,411	147,778	115,305	80,730	128,013	139,470	Annualized YTD 8/18 with inflation plus \$30,000 for tree trimming
594	Maintenance of underground lines	32,795	19,557	13,908	22,087	13,121	20,242	20,244	Annualized YTD 8/18 with inflation
595	Maintenance of line transformers	4,910	3,689	581	3,060	941	3,309	3,167	3 Yr Average with inflation
596	Maintenance of street lighting	10,250	4,308	9,480	8,013	10,869	5,418	10,155	2018 Actual with inflation
597	Maintenance of meters	8,993	5,805	7,086	7,295	5,867	10,211	9,108	Annualized YTD 8/18 with inflation
901	Supervision office	28,450	28,139	26,244	27,611	19,486	25,647	11,750	Separate Analysis
902	Meter reading labor	2,035	4,432	4,979	3,815	3,752	5,094	5,825	Annualized YTD 8/18 with inflation
903	Customer records and collection	83,934	74,956	83,304	80,731	57,836	91,208	89,790	Annualized YTD 8/18 with inflation
904	Uncollectible accounts	199	621	444	421	203	500	500	Historical trends
913	Sales/advertising	1,573	600	1,564	1,246	689	2,000	1,600	Historical trends
920	Administrative and general salaries	23,353	23,527	23,122	23,334	32,926	57,305	49,938	Separate Analysis
921	Office supplies and expenses	70,137	70,249	73,531	71,306	50,470	72,220	73,664	Budget 2019 with inflation
923	Outside services employed	28,938	33,676	32,259	31,624	35,491	47,026	34,557	Actual 2018 with inflation
924	Property insurance	5,907	6,581	6,400	6,296	4,720	6,761	7,437	Budget 2019 increased 10%
925	Injuries and damages	1,964	4,346	2,805	3,038	4,687	5,485	5,595	Budget 2019 with inflation
926	Employee pensions and benefits	201,704	199,581	185,666	195,650	134,098	209,933	189,150	Separate Analysis, excludes GASB 68 & 75
928	Regulatory commission	14,703	3,211	164	6,026	407	2,000	2,000	PSC Fees
930	Miscellaneous	6,460	6,770	7,083	6,771	6,220	8,975	8,975	Budget 2019
932	Maintenance of general plant	16,893	13,483	16,504	15,627	22,592	35,341	17,680	2018 Actual with inflation
<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>		<u>9,243,782</u>	<u>9,011,381</u>	<u>8,808,871</u>	<u>9,021,344</u>	<u>5,936,562</u>	<u>9,175,685</u>	<u>8,621,586</u>	
403	Depreciation	547,186	558,693	575,142	560,340	392,945	589,418	590,142	Budget 2019 increased by \$15,000
408	Taxes	317,470	342,783	334,706	331,653	226,668	346,500	359,600	Separate Analysis
<b>TOTAL OPERATING EXPENSES</b>		<u>\$ 10,108,437</u>	<u>\$ 9,912,857</u>	<u>\$ 9,718,718</u>	<u>\$ 9,913,337</u>	<u>\$ 6,556,176</u>	<u>\$ 10,111,603</u>	<u>\$ 9,571,327</u>	

[illegible]



---

**Waupun Electric Utility**  
Plant and Construction Schedule Explanation  
2020 Budget

---

**PLANT ADDITIONS**

*Server Replacement & Accounting Software Upgrade*

This budget item includes the replacement of the server and an accounting software upgrade at a cost of \$9,000. The cost of the server is shared between the electric, water, and sewer utility.

*SCADA Software and Computer Upgrade*

This budget item includes \$12,000 to upgrade SCADA software and equipment

*Wire Cutter/Hydraulic Press Tool*

This budget item includes \$2,900 to replace a wire cutter/hydraulic press tool.

*Backyard Machine*

This budget item includes \$105,000 to replace the tracked backyard machine.

*Meters*

This budget item includes \$6,000 for the purchase of electric meters.

**CONSTRUCTION**

*Poles, Towers and Fixtures*

This is a capital outlay of \$10,000 to install poles, towers, and fixtures.

*Overhead and Underground Conductor*

This is a capital outlay of \$10,000 to install overhead and underground conductor and related equipment.

*Transformers*

This a capital outlay of \$70,000 to acquire distribution transformers.

*Services*

This is a capital outlay of \$15,000 to install overhead and underground services.

*Voltage Conversion*

This is a capital outlay of \$15,000 for continued voltage conversion within the system.

---

**Waupun Electric Utility**  
Plant and Construction Schedule Explanation  
2020 Budget

---

*Rebuild Overhead Line*

This is a capital outlay of \$155,000 to rebuild overhead distribution line.

*Underground Wire and Equipment Upgrade*

This is a capital outlay of \$25,000 to upgrade underground wire and equipment.

*LED Street Lighting*

This is a capital outlay of \$50,000 to replace street lighting with LED lighting.

## WAUPUN UTILITIES

### 2020 Budget - Electric Supplemental Schedules

---

## **TABLE OF CONTENTS**

<b><u>Description</u></b>	<b><u>Attachment</u></b>
Management Information	n/a
2020 Consumer Analysis	ES-1
Usage and Customer Number Comparison, 2010 through 2018, 2020 Budget	ES-2
Monthly Electric Consumption – Actual 2014 through June 2019	ES-3
Historical Expenses –2010 through 2018	ES-4

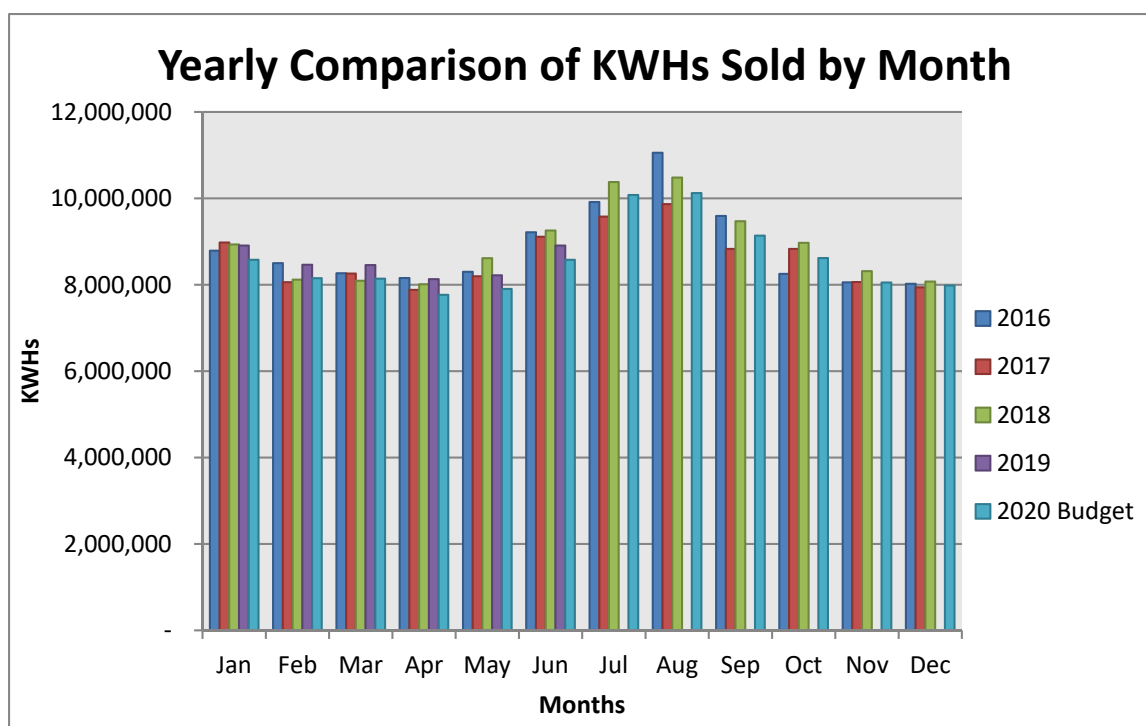
## WAUPUN UTILITIES

### 2020 Electric Budget – Supplemental Schedules MANAGEMENT INFORMATION

This section of the budget document presents supplemental schedules that support our proposed 2020 electric budget.

#### FORECASTED REVENUES

Attachment ES-2 and ES-3 present the basis for 2020 forecasted electric sales. Sales figures in the 2020 budget are based on the latest 12 months of usage data, adjusted for extreme weather or known increases/decreases in customer load. 2020 forecasted sales are conservative and do not include the sales of customers to be acquired from Alliant Energy in late 2019. It also forecasts the loss of sales from the announced plant closure of Silgan Containers.

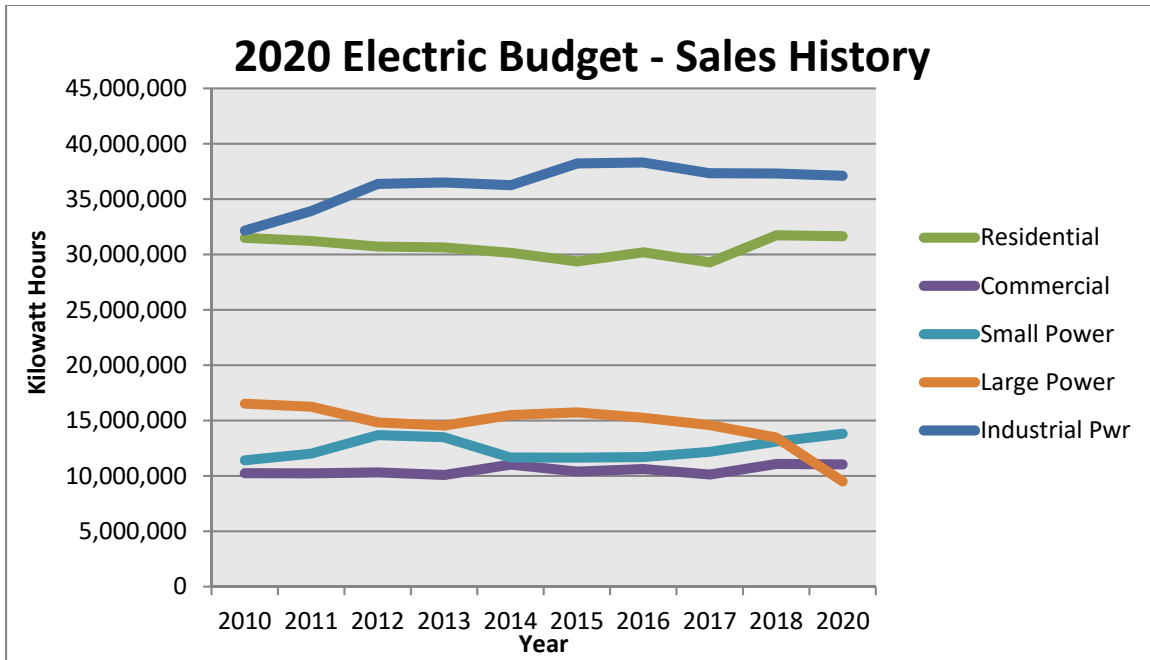


The graph above presents monthly electric sales for 2016 through June 2019, as well as forecasted 2020 sales. The purple bar represents 2019 sales and shows that forecasted sales are adjusted for extreme weather (note the month of July).

The following graph presents annual sales by customer class for 2010 through 2018, as well as forecasted 2020 sales. For comparative purposes, forecasted 2020 industrial sales include the rate class CP-4 Large Industrial Power. CP-2 Large Power sales have decreased since 2018 due to the loss of one customer and from another customer moving to CP-1 Small Power. Overall, forecasted electric sales are expected to be stable for 2020.

## WAUPUN UTILITIES

### 2020 Electric Budget – Supplemental Schedules MANAGEMENT INFORMATION



Attachment ES-2 also presents actual customer numbers by customer class from 2009 through 2017, and budget 2020. This table shows a small increase of 0.09% in forecasted total customers compared to 2018, however this does not include anticipated new customers transferred from Alliant Energy.

The main takeaway is there are many factors that go into forecasting electric usage/load and corresponding revenues. This is why we continue to use the latest 12 months of sales as the foundation for our annual sales estimates. Attachment ES-1 presents budgeted revenues based on 2020 sales units at current rates.

### FORECASTED EXPENSES

Attachment ES-4 presents actual operating expenses from 2010 through 2018. This schedule provides historical trends for each operation and maintenance expense that assists in our forecast.



<b>Waupun Utilities</b>					
2020 Budget - Electric					
Consumer Analysis					
<b>Customer Class</b>		<b>Units</b>	<b>Rate</b>	<b>Revenue</b>	
<b>Industrial Power Time-of-Day Service, Cp-3</b>					
	Customer Charge	12	\$ 250.00	\$	3,000
	Demand Charge (kW)	22,954	\$ 12.15		278,894
	Distribution Demand Charge (kW)	30,830	\$ 2.00		61,660
	On-peak Energy Charge (kWh)	4,360,963	\$ 0.0765		333,614
	Off-peak Energy Charge (kWh)	6,669,625	\$ 0.0394		262,783
	PCAC (average)	11,030,588	\$ (0.0079)		(87,592)
	Transformer Ownership Discount				(7,465)
	Primary Metering Discount				(35,542)
		Total Computed			<u>\$ 809,351</u>
<b>Large Industrial Power Time-of-Day Service, Cp-4</b>					
	Customer Charge	12	\$ 250.00	\$	3,000
	Demand Charge (kW)	46,515	\$ 22.40		1,041,927
	Distribution Demand Charge (kW)	46,865	\$ 2.00		93,730
	On-peak Energy Charge (kWh)	10,448,914	\$ 0.0440		459,752
	Off-peak Energy Charge (kWh)	15,628,534	\$ 0.0330		515,742
	ECA (average)	26,077,448	\$ (0.0034)		(89,507)
	DCA (average)	46,515	\$ (4.8289)		(224,613)
	Primary Metering Discount				(42,800)
		Total Computed			<u>\$ 1,757,231</u>

Waupun Utilities										
2020 Budget - Electric										
Usage and Customer Number Comparison - 2010 through 2020										
<b>USAGE:</b>										
YEAR	Rg-1 Residential	Rg-2 Residential	Gs-1 Commercial	Gs-2 Commercial	Cp-1 Small Power	Cp-2 Large Power	Cp-3 Industrial Power	Cp-4 Lg Industrial Pwr	TOTAL kWh per YEAR	Sales Growth Per Year
2010	31,499,868		10,252,557		11,414,233	16,532,274	32,166,449	-	101,865,381	
2011	31,233,336		10,238,531		12,020,343	16,260,000	33,940,800	-	103,693,010	1.79%
2012	30,731,238		10,317,941		13,691,461	14,846,400	36,379,200	-	105,966,240	2.19%
2013	30,641,285		10,093,527		13,501,805	14,554,646	36,508,596	-	105,299,859	-0.63%
2014	30,168,609		11,033,159		11,665,073	15,510,489	36,265,792	-	104,643,122	-0.62%
2015	29,384,840		10,402,007		11,656,010	15,741,500	38,226,847	-	105,411,204	0.73%
2016	30,210,941		10,624,078		11,710,962	15,268,121	29,803,092	8,515,200	106,132,394	0.68%
2017	29,299,202		10,132,801		12,181,604	14,600,051	11,185,378	26,155,919	103,554,955	-2.43%
2018	30,783,794	958,541	10,776,785	313,130	13,101,426	13,466,372	11,646,810	25,675,383	106,722,241	3.06%
<b>2020</b>	<b>30,553,753</b>	<b>1,092,111</b>	<b>10,468,718</b>	<b>573,679</b>	<b>13,814,168</b>	<b>9,504,441</b>	<b>11,030,588</b>	<b>26,077,448</b>	<b>103,114,906</b>	<b>-3.38%</b>
									<b>Average Change</b>	<b>0.60%</b>
<b>CUSTOMERS:</b>										
YEAR	Rg-1 Residential	Rg-2 Residential	Gs-1 Commercial	Gs-2 Commercial	Cp-1 Small Power	Cp-2 Large Power	Cp-3 Industrial Power	Cp-4 Large Industrial	Customer Total	Sales Growth Per Year
2010	3,742		464		43	10	2	-	4,261	
2011	3,734		466		42	10	2	-	4,254	-0.16%
2012	3,744		461		45	8	2	-	4,260	0.14%
2013	3,763		465		45	8	2	-	4,283	0.54%
2014	3,732		477		43	9	2	-	4,263	-0.47%
2015	3,738		471		44	9	2	-	4,264	0.02%
2016	3,728		461		47	9	1	1	4,247	-0.40%
2017	3,733	89	467		51	9	1	1	4,351	2.45%
2018	3,721	112	439	42	52	9	1	1	4,377	0.60%
<b>2020</b>	<b>3,690</b>	<b>152</b>	<b>386</b>	<b>99</b>	<b>47</b>	<b>5</b>	<b>1</b>	<b>1</b>	<b>4,381</b>	<b>0.09%</b>
									<b>Average Change</b>	<b>0.31%</b>



<b>Waupun Utilities</b>									
2020 Budget - Electric									
Monthly Electric Consumption - Actual 2014 through June 2019 and 2020 Budget									
<b>Total</b>									
<b>Month</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Average</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
January	9,153,591	8,817,326	8,788,625	8,980,713	8,933,206	8,907,750	9,005,869	8,856,557	8,578,549
February	8,585,803	8,209,599	8,501,420	8,061,310	8,118,142	8,464,069	8,276,075	8,071,991	8,151,484
March	8,462,940	8,518,803	8,267,404	8,260,605	8,093,488	8,455,329	8,329,511	8,039,031	8,141,297
April	8,260,497	7,909,334	8,155,884	7,880,896	8,011,715	8,130,887	8,061,059	7,968,689	7,769,044
May	8,247,820	8,491,552	8,300,811	8,196,646	8,616,040	8,218,536	8,397,118	8,527,069	7,904,541
June	8,926,070	9,104,850	9,217,499	9,113,964	9,258,513	8,909,279	9,138,426	9,070,876	8,580,416
July	9,195,483	9,730,100	9,916,322	9,580,008	10,378,138	-	10,787,518	10,036,937	10,077,618
August	9,775,688	10,353,111	11,056,619	9,868,371	10,481,543	-	11,347,019	10,434,077	10,122,875
September	9,214,680	9,681,323	9,594,512	8,831,666	9,470,790	-	9,393,363	9,128,425	9,136,680
October	8,439,655	8,463,108	8,253,090	8,829,156	8,970,522	-	8,767,955	8,636,525	8,618,618
November	8,009,394	7,911,841	8,058,386	8,065,162	8,314,916	-	8,231,602	7,938,830	8,052,475
December	8,371,501	8,121,073	8,021,626	7,941,957	8,075,228	-	8,107,066	7,968,552	7,981,476
<b>Total</b>	<b>104,643,122</b>	<b>105,312,020</b>	<b>106,132,198</b>	<b>103,610,454</b>	<b>106,722,241</b>	<b>51,085,850</b>	<b>107,842,580</b>	<b>104,677,559</b>	<b>103,115,073</b>
% Change	n/a	0.64%	0.78%	-2.38%	3.00%				
<b>Residential (Rg-1)</b>									
<b>Month</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>3 Yr Average</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
January	2,985,490	2,841,028	2,689,486	2,842,038	2,812,025	2,593,248	2,749,104	2,804,087	2,593,248
February	2,837,073	2,618,680	2,608,066	2,516,046	2,568,991	2,734,398	2,606,478	2,585,132	2,734,398
March	2,398,060	2,358,668	2,166,247	2,125,772	2,130,736	2,304,199	2,186,902	2,158,238	2,304,199
April	2,386,661	2,202,378	2,272,599	2,208,498	2,251,830	2,210,710	2,223,679	2,262,061	2,210,710
May	2,109,339	1,965,163	1,950,874	2,006,743	2,048,140	1,941,631	1,998,838	2,023,294	1,941,631
June	2,337,718	2,247,211	2,363,486	2,436,876	2,592,826	2,390,321	2,473,341	2,493,999	2,390,321
July	2,627,780	2,577,531	2,983,691	2,789,733	3,282,963	-	3,018,796	3,057,312	3,282,963
August	2,754,348	3,152,519	3,505,517	2,938,848	3,182,283	-	3,208,883	3,245,915	3,182,283
September	2,780,381	2,802,298	2,879,178	2,395,600	2,859,029	-	2,711,269	2,692,359	2,859,029
October	2,070,125	2,022,891	2,136,718	2,368,751	2,316,777	-	2,274,082	2,176,120	2,316,777
November	2,273,803	2,080,508	2,207,626	2,333,565	2,265,657	-	2,268,949	2,207,233	2,265,657
December	2,607,831	2,416,990	2,447,257	2,392,231	2,472,537	-	2,437,342	2,418,826	2,472,537
<b>Total</b>	<b>30,168,609</b>	<b>29,285,865</b>	<b>30,210,745</b>	<b>29,354,701</b>	<b>30,783,794</b>	<b>14,174,507</b>	<b>30,157,663</b>	<b>30,124,576</b>	<b>30,553,753</b>
% Change	n/a	-2.93%	3.16%	-2.83%	4.87%				

<b>Waupun Utilities</b>									
2020 Budget - Electric									
Monthly Electric Consumption - Actual 2014 through June 2019 and 2020 Budget									
<b>Residential (Rg-2)</b>									
<b>Month</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>3 Yr Average</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
January					68,711	91,099	79,905	-	91,099
February					62,292	94,982	78,637	-	94,982
March					51,959	79,689	65,824	-	79,689
April					53,257	75,505	64,381	-	75,505
May					64,125	81,669	72,897	-	81,669
June					88,810	99,780	94,295	-	99,780
July					115,550	-	115,550	-	115,550
August					111,098	-	111,098	-	111,098
September					100,907	-	100,907	-	100,907
October					79,654	-	79,654	-	79,654
November					77,348	-	77,348	-	77,348
December					84,830	-	84,830	-	84,830
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>958,541</b>	<b>522,724</b>	<b>1,025,326</b>	<b>-</b>	<b>1,092,111</b>
% Change	n/a	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
<b>Commercial (Gs-1)</b>									
<b>Month</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>3 Yr Average</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
January	967,704	1,007,241	956,404	940,249	980,910	1,007,325	976,161	980,910	1,007,325
February	985,745	940,184	869,452	798,198	881,005	867,085	848,763	881,005	867,085
March	858,167	894,340	851,795	864,546	891,383	856,068	870,666	891,383	856,068
April	814,401	758,542	773,923	741,056	832,449	729,320	767,608	832,449	729,320
May	744,833	825,024	788,587	769,152	837,280	729,330	778,587	837,280	729,330
June	855,922	848,533	877,264	854,696	849,242	775,074	826,337	887,675	775,074
July	900,058	955,473	988,627	955,660	931,939	-	958,742	972,654	931,939
August	1,134,855	923,373	1,025,943	921,247	914,878	-	954,023	955,126	914,878
September	1,009,292	869,467	923,592	790,867	782,668	-	832,376	790,867	782,668
October	899,821	755,508	766,965	765,291	859,756	-	797,337	765,291	859,756
November	895,019	767,519	868,793	803,255	1,011,203	-	894,417	803,255	1,011,203
December	967,342	856,294	932,733	928,584	1,004,072	-	955,130	928,584	1,004,072
<b>Total</b>	<b>11,033,159</b>	<b>10,401,498</b>	<b>10,624,078</b>	<b>10,132,801</b>	<b>10,776,785</b>	<b>4,964,202</b>	<b>10,460,147</b>	<b>10,526,479</b>	<b>10,468,718</b>
% Change	n/a	-5.73%	2.14%	-4.62%	6.36%				

<b>Waupun Utilities</b>									
2020 Budget - Electric									
Monthly Electric Consumption - Actual 2014 through June 2019 and 2020 Budget									
<b>Commercial (Gs-2)</b>									
<b>Month</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>3 Yr Average</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
January						58,016	58,016	-	58,016
February						53,034	53,034	-	53,034
March						56,643	56,643	-	56,643
April						47,649	47,649	-	47,649
May						43,618	43,618	-	43,618
June					38,433	40,022	39,228	-	40,022
July					40,715	-	40,715	-	40,715
August					40,248	-	40,248	-	40,248
September					40,654	-	40,654	-	40,654
October					45,894	-	45,894	-	45,894
November					50,823	-	50,823	-	50,823
December					56,363	-	56,363	-	56,363
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>313,130</b>	<b>298,982</b>	<b>572,885</b>	<b>-</b>	<b>573,679</b>
% Change	n/a	#DIV/0!	#DIV/0!	#DIV/0!	#DIV/0!				
<b>Large Power (Cp-1)</b>									
<b>Month</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>3 Yr Average</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
January	1,188,126	1,050,887	1,049,436	1,088,786	1,105,778	1,207,069	1,133,878	1,105,778	1,238,173
February	990,263	978,776	949,399	968,826	986,350	1,081,730	1,012,302	986,350	1,110,489
March	1,036,077	994,138	953,282	1,033,407	1,034,246	1,130,416	1,066,023	1,034,246	1,158,852
April	941,850	865,317	888,991	904,102	984,710	1,048,911	979,241	984,710	1,078,510
May	939,912	949,983	926,710	930,831	1,080,516	1,072,620	1,027,989	1,080,516	1,102,797
June	938,128	973,053	970,949	989,392	1,101,898	1,139,169	1,076,820	1,101,898	1,139,169
July	923,861	1,021,860	1,000,124	1,033,415	1,243,378	-	1,092,306	1,243,378	1,273,693
August	927,648	962,886	1,072,039	1,014,956	1,255,863	-	1,114,286	1,255,863	1,287,089
September	896,358	952,528	938,902	1,046,079	1,075,779	-	1,020,253	1,046,079	1,102,471
October	926,119	973,322	927,407	1,060,714	1,105,374	-	1,031,165	1,060,714	1,137,649
November	945,260	945,860	970,407	1,047,887	1,067,796	-	1,028,697	1,047,887	1,097,984
December	1,011,471	987,400	1,063,316	1,063,209	1,059,738	-	1,062,088	1,063,209	1,087,292
<b>Total</b>	<b>11,665,073</b>	<b>11,656,010</b>	<b>11,710,962</b>	<b>12,181,604</b>	<b>13,101,426</b>	<b>6,679,915</b>	<b>12,645,047</b>	<b>13,010,628</b>	<b>13,814,168</b>
% Change	n/a	-0.08%	0.47%	4.02%	7.55%				

<b>Waupun Utilities</b>									
2020 Budget - Electric									
Monthly Electric Consumption - Actual 2014 through June 2019 and 2020 Budget									
<b>Large Power TOD (Cp-2)</b>									
<b>Month</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>3 Yr Average</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
January	1,129,240	1,180,523	1,167,271	1,285,640	1,132,740	1,022,953	1,147,111	1,132,740	758,832
February	1,139,886	1,123,876	1,157,189	1,131,840	1,027,758	967,733	1,042,444	1,027,758	692,882
March	1,219,539	1,220,393	1,221,879	1,176,080	1,086,297	1,068,511	1,110,296	1,086,297	753,041
April	1,253,389	1,140,785	1,208,422	1,107,240	1,041,217	1,071,914	1,073,457	1,041,217	764,645
May	1,330,100	1,340,937	1,337,040	1,176,320	1,229,267	1,126,266	1,177,284	1,229,267	810,978
June	1,495,346	1,486,152	1,412,200	1,263,400	1,226,935	1,082,880	1,191,072	1,226,935	737,236
July	1,448,116	1,495,108	1,412,680	1,335,600	1,217,823	-	1,322,034	1,217,823	912,142
August	1,583,638	1,607,500	1,561,920	1,426,920	1,310,588	-	1,433,143	1,310,588	938,925
September	1,376,411	1,552,299	1,312,040	1,335,120	1,204,677	-	1,283,946	1,335,120	879,638
October	1,366,722	1,331,423	1,238,000	1,266,400	1,147,909	-	1,217,436	1,266,400	828,040
November	1,126,206	1,146,497	1,128,360	1,082,972	971,937	-	1,061,090	1,082,972	716,514
December	1,041,896	1,116,307	1,111,120	1,012,519	869,224	-	997,621	1,012,519	711,568
<b>Total</b>	<b>15,510,489</b>	<b>15,741,800</b>	<b>15,268,121</b>	<b>14,600,051</b>	<b>13,466,372</b>	<b>6,340,257</b>	<b>14,056,933</b>	<b>13,969,636</b>	<b>9,504,441</b>
% Change	n/a	1.49%	-3.01%	-4.38%	-7.76%				
<b>Industrial Power TOD (Cp-3)</b>									
<b>Month</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>3 Yr Average</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
January	2,883,031	2,737,647	2,926,028	606,400	736,929	626,908	656,746	736,929	626,908
February	2,632,836	2,548,083	2,917,314	620,800	629,569	571,479	607,283	629,569	571,479
March	2,951,097	3,051,264	3,074,201	708,800	810,770	699,257	739,609	780,770	699,257
April	2,864,196	2,942,312	3,011,949	827,200	780,955	740,570	782,908	780,955	740,570
May	3,123,636	3,410,445	3,297,600	1,000,000	1,162,009	925,924	1,029,311	1,162,009	925,924
June	3,298,956	3,549,901	3,593,600	1,217,600	1,222,296	1,162,168	1,200,688	1,222,296	1,162,168
July	3,295,668	3,680,128	3,531,200	1,315,200	1,345,061	-	2,063,820	1,345,061	1,345,061
August	3,375,199	3,706,833	3,891,200	1,252,800	1,316,523	-	2,153,508	1,316,523	1,316,523
September	3,152,238	3,504,731	1,256,000	1,180,800	1,169,432	-	1,202,077	1,180,800	1,169,432
October	3,176,868	3,379,964	985,600	1,016,000	1,043,493	-	1,015,031	1,016,000	1,043,493
November	2,769,106	2,971,457	761,600	705,149	707,376	-	724,708	705,149	707,376
December	2,742,961	2,744,082	556,800	734,629	722,397	-	671,275	734,629	722,397
<b>Total</b>	<b>36,265,792</b>	<b>38,226,847</b>	<b>29,803,092</b>	<b>11,185,378</b>	<b>11,646,810</b>	<b>4,726,306</b>	<b>12,846,965</b>	<b>11,610,690</b>	<b>11,030,588</b>
% Change	n/a	5.41%	-22.04%	-62.47%	4.13%				

<b>Waupun Utilities</b>									
2020 Budget - Electric									
Monthly Electric Consumption - Actual 2014 through June 2019 and 2020 Budget									
<b>Large Industrial Power TOD (Cp-4)</b>									
<b>Month</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>3 Yr Average</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
January	-	-	-	2,217,600	2,096,113	2,301,132	2,204,948	2,096,113	2,204,948
February	-	-	-	2,025,600	1,962,177	2,093,628	2,027,135	1,962,177	2,027,135
March	-	-	-	2,352,000	2,088,097	2,260,546	2,233,548	2,088,097	2,233,548
April	-	-	-	2,092,800	2,067,297	2,206,308	2,122,135	2,067,297	2,122,135
May	-	-	-	2,313,600	2,194,703	2,297,478	2,268,594	2,194,703	2,268,594
June	-	-	-	2,352,000	2,138,073	2,219,865	2,236,646	2,138,073	2,236,646
July	-	-	-	2,150,400	2,200,709	-	2,175,555	2,200,709	2,175,555
August	-	-	-	2,313,600	2,350,062	-	2,331,831	2,350,062	2,331,831
September	-	-	2,284,800	2,083,200	2,237,644	-	2,201,881	2,083,200	2,201,881
October	-	-	2,198,400	2,352,000	2,371,665	-	2,307,355	2,352,000	2,307,355
November	-	-	2,121,600	2,092,334	2,162,776	-	2,125,570	2,092,334	2,125,570
December	-	-	1,910,400	1,810,785	1,806,067	-	1,842,417	1,810,785	1,842,417
<b>Total</b>	-	-	8,515,200	26,155,919	25,675,383	13,378,957	26,077,615	25,435,550	26,077,615

<b>Waupun Utilities</b>										
2020 Budget - Electric										
Expenses - Actual 2010 through Actual 2018										
<b>Account Number</b>		<b>Actual 2010</b>	<b>Actual 2011</b>	<b>Actual 2012</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2015</b>	<b>Actual 2016</b>	<b>Actual 2017</b>	<b>Actual 2018</b>
	<b>OPERATION AND MAINTENANCE EXPENSES</b>									
555	Purchased power	\$ 7,774,296	8,162,441	\$ 8,532,941	\$ 8,466,633	\$ 8,490,521	\$ 8,491,539	\$ 8,385,541	\$ 8,264,959	\$ 7,977,884
580	Operation and supervision and engineering	35,826	37,627	41,159	22,184	25,566	27,047	29,701	28,612	28,645
582	Station	10,480	10,332	11,032	10,208	9,231	9,212	9,538	9,498	10,546
583	Overhead line	34,534	33,691	34,317	26,671	34,630	31,285	43,479	36,703	43,347
584	Underground line	27,028	31,427	27,933	31,595	36,460	38,956	49,021	36,161	49,329
585	Street lighting and signal system	22,011	21,161	21,035	28,077	30,924	24,745	25,563	14,542	9,920
586	Meter	23,724	21,724	24,006	2,699	5,372	9,452	12,718	11,810	12,548
587	Customer installations	3,420	3,057	1,533	1,334	2,861	4,084	4,412	2,044	1,123
588	Miscellaneous	-	-	-	-	3,605	3,326	5,684	9,267	26,285
592	Maintenance of station equipment	10,285	1,583	24,060	5,170	11,722	13,195	11,200	19,844	6,342
593	Maintenance of overhead lines	92,039	80,193	110,944	55,267	121,209	106,167	123,727	74,411	147,778
594	Maintenance of underground lines	13,221	18,327	6,327	21,101	25,730	11,431	32,795	19,557	13,908
595	Maintenance of line transformers	2,225	2,062	1,459	1,703	2,772	991	4,910	3,689	581
596	Maintenance of street lighting	153	2,430	201	1,209	1,048	1,147	10,250	4,308	9,480
597	Maintenance of meters	754	110	1,565	7,313	8,587	3,650	8,993	5,805	7,086
901	Supervision office	23,667	24,436	25,938	24,010	26,141	26,462	28,450	28,139	26,244
902	Meter reading labor	14,369	12,690	13,716	7,486	3,220	3,760	2,035	4,432	4,979
903	Customer records and collection	59,699	62,487	67,383	67,689	63,402	67,059	83,934	74,956	83,304
904	Uncollectible accounts	(12,016)	4,604	2,099	249	75	447	199	621	444
913	Sales/advertising	665	580	1,570	2,254	990	320	1,573	600	1,564
920	Administrative and general salaries	12,814	13,521	13,367	14,857	22,913	22,582	23,353	23,527	23,122
921	Office supplies	77,387	79,862	84,582	76,395	78,762	82,145	70,137	70,249	73,531
923	Outside services employed	23,723	23,390	24,731	53,878	27,706	33,114	28,938	33,676	32,259
924	Property insurance	5,595	7,754	6,228	9,056	10,191	8,242	5,907	6,581	6,400
925	Injuries and damages	16,125	18,454	24,210	4,787	5,439	8,140	1,964	4,346	2,805
926	Employee pensions and benefits	203,041	196,157	196,023	135,463	166,932	167,440	201,704	199,581	185,666
928	Regulatory commission	-	5,010	3,949	-	-	1,949	14,703	3,211	164
930	Miscellaneous	665	678	8,016	8,142	4,881	6,951	6,460	6,770	7,083
932	Maintenance of general plant	18,056	16,794	16,414	21,502	24,917	20,756	16,893	13,483	16,504
	<b>TOTAL OPERATION AND MAINTENANCE EXPENSES</b>	<u>8,493,786</u>	<u>8,892,583</u>	<u>9,326,737</u>	<u>9,106,933</u>	<u>9,245,803</u>	<u>9,225,593</u>	<u>9,243,782</u>	<u>9,011,381</u>	<u>8,808,871</u>
403	Depreciation	472,066	481,607	507,459	507,306	523,629	523,588	547,186	558,693	575,142
408	Taxes	282,975	286,805	301,822	331,413	309,230	322,257	317,470	342,783	334,706
	<b>TOTAL OPERATING EXPENSES</b>	<u>\$ 9,248,826</u>	<u>\$ 9,660,995</u>	<u>\$ 10,136,017</u>	<u>\$ 9,945,651</u>	<u>\$ 10,078,662</u>	<u>\$ 10,071,437</u>	<u>\$ 10,108,437</u>	<u>\$ 9,912,857</u>	<u>\$ 9,718,718</u>
	<i>\$ Difference</i>	<u>\$ (84,893)</u>	<u>\$ 412,169</u>	<u>\$ 475,022</u>	<u>\$ (190,366)</u>	<u>\$ 133,010</u>	<u>\$ (7,224)</u>	<u>\$ 37,000</u>	<u>\$ (195,581)</u>	<u>\$ (194,138)</u>
	<i>% Difference</i>	<u>-1.03%</u>	<u>4.46%</u>	<u>4.92%</u>	<u>-1.88%</u>	<u>1.34%</u>	<u>-0.07%</u>	<u>0.37%</u>	<u>-1.93%</u>	<u>-1.96%</u>

# WAUPUN UTILITIES

2020 Budget - Water

---

## **TABLE OF CONTENTS**

<b><u>Description</u></b>	<b><u>Attachment</u></b>
Management Information	n/a
Cash Flow	WB-1
Operating Income	WB-2
Expenses	WB-3
Plant Additions and Construction	WB-4
Plant Additions and Construction Explanation	WB-5

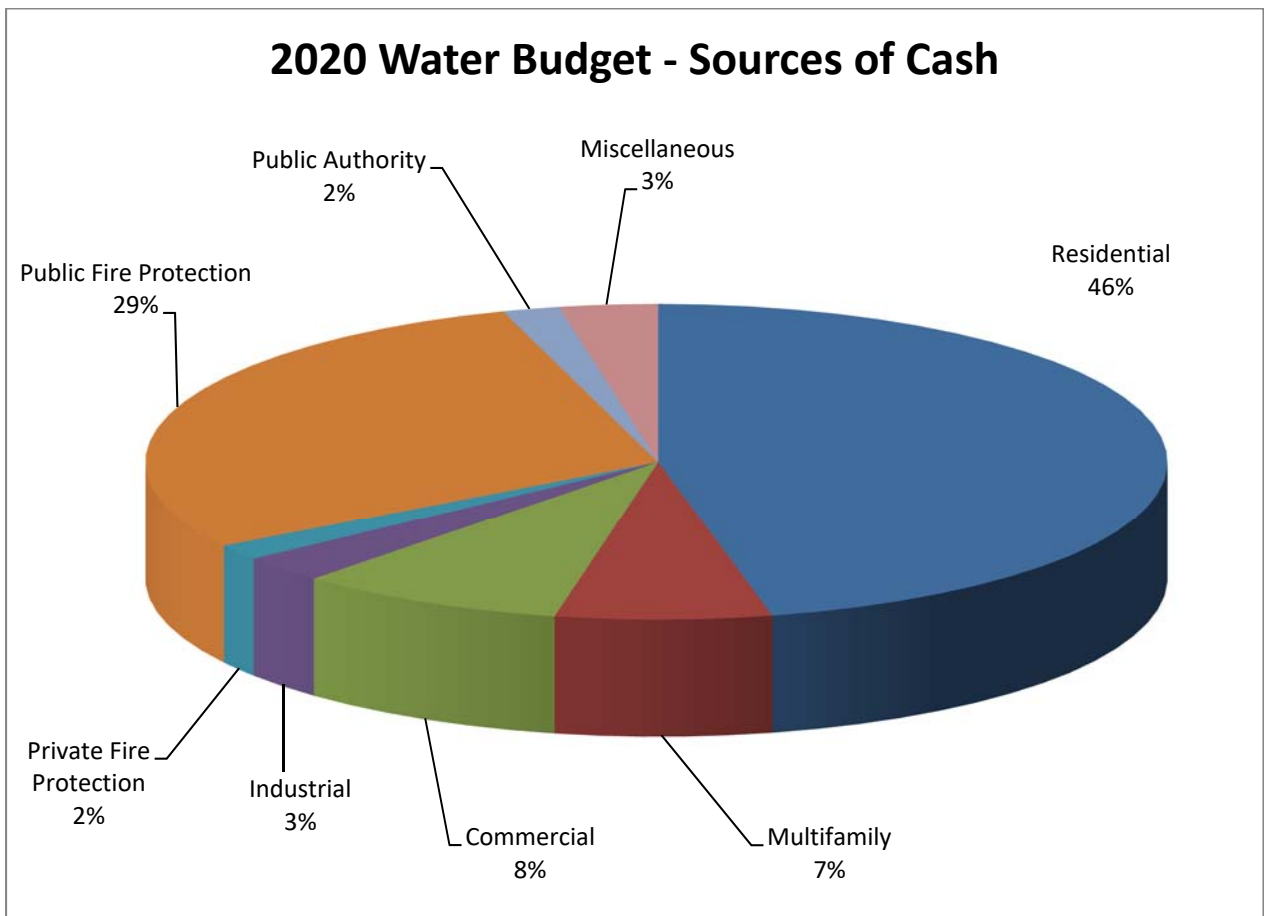
## WAUPUN UTILITIES

### 2020 Budget - Water MANAGEMENT INFORMATION

This section of the budget document presents detailed information related to the proposed 2020 water utility budget. As presented in Attachment WB-1, we forecasted a budget surplus of \$432,042 based on sources of cash and uses of cash of \$2,576,946 and \$2,154,404, respectively.

#### SOURCES OF CASH

The graph below presents sources of cash distribution. Water sales represent 66% of total sources and fire protection represents 31%. Miscellaneous revenues include joint metering, miscellaneous services, generator capacity payments, and interest earnings.



Attachment WB-2 presents a comparison of budget 2020 operating income to the Test Year 2007 water rate increase application (current rate structure). Total 2020 budgeted operating revenues are only \$28,265 above Test Year 2007 projections, after two simplified rate increases in 2010 and 2012 that provided for an additional \$150,000 in revenues.



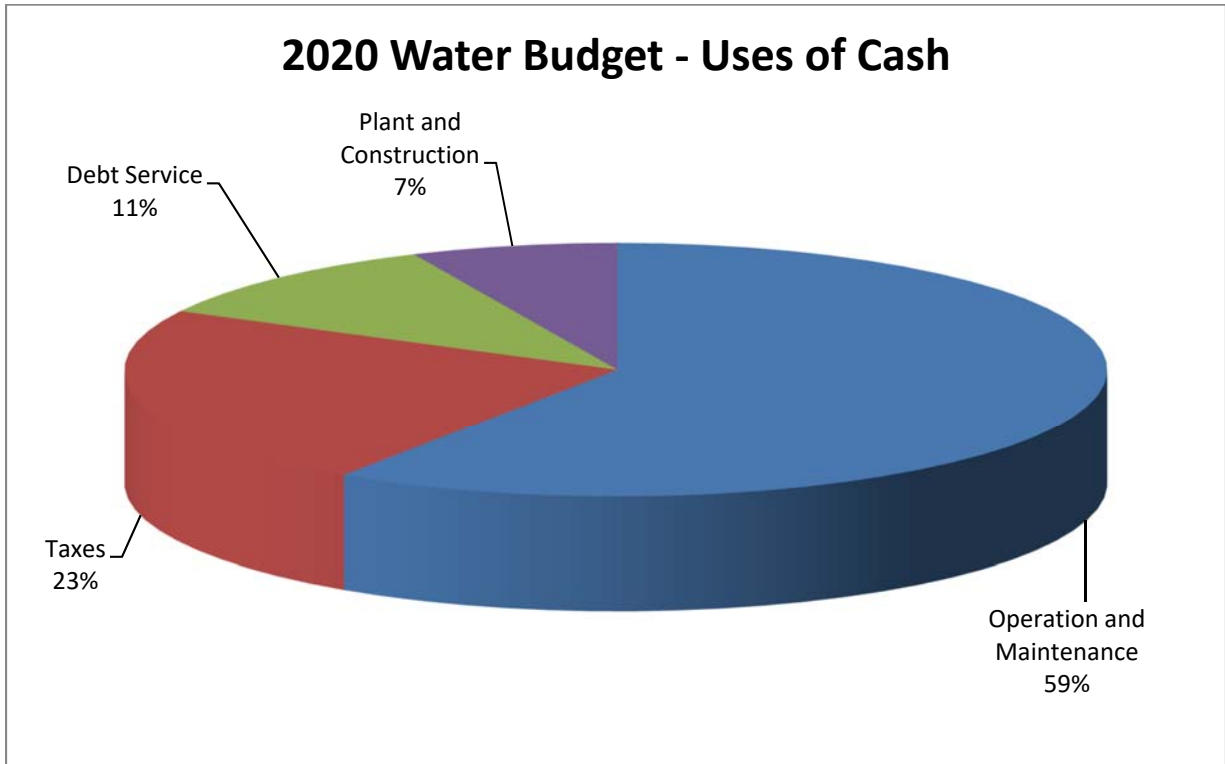
## WAUPUN UTILITIES

### 2020 Budget - Water MANAGEMENT INFORMATION

---

#### USES OF CASH

The graph below presents uses of cash distribution.



Uses of cash are consistent with prior years when there is no major street construction planned.

The last full rate study was performed in 2007. In 2020, no rate increase is included based on the September 2019 rate of return being adequate.

#### SUGGESTED VIEWING ORDER

The water budget schedules are divided into two sections, water budget and water budget supplemental schedules. Focus your attention on budget schedules to obtain specific knowledge of proposed 2020 operations, while supplemental budget schedules present management rationale supporting proposed 2020 operations.



<b>Waupun Utilities</b>									
2020 Budget - Water									
Operating Income - Budget to Test Year 2007 Comparison									
<b>Account Number</b>						<b>2020 Budget</b>	<b>Test Year 2007</b>	<b>\$ Difference</b>	<b>% Difference</b>
<b>OPERATING REVENUES</b>									
<b>Sales of Water</b>									
461.1				Residential		\$ 1,200,882	\$ 1,286,370	\$ (85,488)	-6.65%
461.2				Multifamily		175,970	-	175,970	n/a
461.3				Commercial		218,947	359,540	(140,593)	-39.10%
461.4				Industrial		70,863	147,739	(76,876)	-52.03%
462				Private fire protection		41,604	22,812	18,792	82.38%
463				Public fire protection		751,342	674,671	76,671	11.36%
464				Public authority		46,643	44,738	1,905	4.26%
				Total Sales of Water		2,506,252	2,535,870	(29,618)	-1.17%
<b>Other</b>									
470				Forfeited discounts		4,800	7,608	(2,808)	-36.91%
471				Miscellaneous service revenue		2,500	1,569	931	59.34%
472				Rent from water property		15,994	-	15,994	n/a
474				Other water revenues		47,400	3,634	43,766	1204.35%
				Total Operating Revenues		2,576,946	2,548,681	28,265	1.11%
<b>OPERATING EXPENSES</b>									
<b>Operation</b>									
<b>Source of Supply</b>									
601				Supervision		400	4,000	(3,600)	-90.00%
611				Structures		-	-	-	n/a
614				Wells		67,000	2,000	65,000	3250.00%
<b>Pumping</b>									
620				Supervision and engineering		-	1,000	(1,000)	-100.00%
623				Power for pumping		91,802	95,399	(3,597)	-3.77%
624				Pumping labor		715	32,619	(31,904)	-97.81%
626				Miscellaneous		300	4,000	(3,700)	-92.50%
631				Structures		-	1,000	(1,000)	-100.00%
633				Pumping equipment		1,837	500	1,337	267.36%
<b>Water Treatment</b>									
640				Supervision and engineering		52,012	46,270	5,742	12.41%
641				Chemicals		33,886	63,469	(29,583)	-46.61%
642				Operation labor		105,020	71,839	33,181	46.19%
643				Miscellaneous		1,673	5,120	(3,447)	-67.33%
651				Structures		500	-	500	n/a
652				Treatment equipment		12,702	19,714	(7,012)	-35.57%
<b>Transmission and Distribution</b>									
662				Transmission and Distribution Lines		7,280	-	7,280	n/a
663				Meter		4,835	8,958	(4,123)	-46.02%
664				Customer installations		23,970	-	23,970	n/a
671				Structures		-	-	-	n/a
672				Distribution reservoirs		42,201	58,747	(16,546)	-28.16%
673				Transmission and distribution mains		109,840	54,463	55,377	101.68%
675				Services		64,411	30,216	34,195	113.17%
676				Meters		4,781	7,269	(2,488)	-34.23%
677				Hydrants		6,314	16,677	(10,363)	-62.14%

Waupun Utilities									
2020 Budget - Water									
Operating Income - Budget to Test Year 2007 Comparison									
Account Number						2020 Budget	Test Year 2007	\$ Difference	% Difference
			Customer Accounts						
901				Supervision		15,750	17,500	(1,750)	-10.00%
902				Meter reading labor		5,031	12,362	(7,331)	-59.30%
903				Accounting and collecting labor		86,642	44,652	41,990	94.04%
904				Uncollectible accounts		303	200	103	51.46%
			Administrative and General						
920				Salaries		26,843	13,523	13,320	98.50%
921				Office supplies		42,692	42,686	6	0.01%
923				Outside services employed		25,676	32,000	(6,324)	-19.76%
924				Property insurance		13,278	11,553	1,725	14.93%
925				Injuries and damages		5,898	13,600	(7,702)	-56.63%
926				Employee pensions and benefits		101,602	116,352	(14,750)	-12.68%
928				Regulatory commission		-	1,000	(1,000)	-100.00%
930				Miscellaneous		565	800	(235)	-29.32%
932				General plant		14,415	8,833	5,582	63.19%
			TOTAL OPERATION AND MAINTENANCE			970,175	838,321	131,854	15.73%
403				Depreciation		554,400	490,129	64,271	13.11%
408				Taxes		381,000	306,875	74,125	24.15%
			TOTAL OPERATING EXPENSES			1,905,575	1,635,325	270,250	16.53%
					OPERATING INCOME	\$ 671,371	\$ 913,356	\$ (241,985)	-26.49%

<b>Waupun Utilities</b>									
2020 Budget - Water									
Expenses									
Account Number	OPERATING EXPENSES	Actual 2016	Actual 2017	Actual 2018	3 Yr Average	YTD 8/31/2019	Budget 2019	Budget 2020	Budget Notes/Source
<b>OPERATION AND MAINTENANCE</b>									
<b>Source of Supply</b>									
601	Operation Labor and Expenses	\$ 18	\$ 188	\$ 351	\$ 186	\$ 299	\$ 200	\$ 400	Historical trends
611	Structures and Improvements	-	-	-	-	-	-	-	Historical trends
614	Wells and Springs	55,163	2,828	51,590	36,527	127	3,000	67,000	Well #4 preventative maintenance
<b>Pumping</b>									
620	Operation Supervision and engineering	-	-	-	-	-	-	-	Historical trends
623	Fuel or Power Purchased for Pumping	83,551	85,070	93,540	87,387	60,001	91,044	91,802	Annualized YTD 8/19 with inflation
624	Pumping Labor and Expenses	1,200	560	312	691	334	950	715	3 yr. avg. with inflation
626	Miscellaneous Expenses	117	353	15	162	136	300	300	Historical trends
631	Structures and Improvements	79	-	605	228	-	-	-	Historical trends
633	Pumping Equipment	695	4,314	315	1,775	844	1,000	1,837	3 yr. avg. with inflation
<b>Water Treatment</b>									
640	Operation Supervision and Engineering	39,693	41,680	43,521	41,631	33,562	46,796	52,012	Annualized YTD 8/19 with inflation
641	Chemicals	34,578	31,968	32,564	33,037	19,399	33,886	33,886	Budget 2019
642	Operation Labor and Expenses	108,142	112,705	98,270	106,372	57,034	117,020	105,020	Budget 2019 reduced by power savings
643	Miscellaneous Expenses	1,597	1,999	1,253	1,616	1,054	2,000	1,673	3 yr. avg. with inflation
651	Structures and Improvements	150	-	4,434	1,528	-	500	500	Historical trends
652	Maintenance of Water Treatment Equipment	99,814	7,818	5,100	37,577	8,302	12,500	12,702	Annualized YTD 8/19 with inflation
<b>Transmission and Distribution</b>									
662	Transmission and Distribution Lines	4,385	3,338	13,378	7,034	4,207	11,345	7,280	3 yr. avg. with inflation
663	Meter	4,442	3,364	2,613	3,473	5,109	4,741	4,835	Budget 2019 increased by inflation
664	Customer Installations	-	26,041	22,896	16,312	13,356	23,500	23,970	Budget 2019 increased by inflation
671	Maintenance of Structures and Improvements	-	-	-	-	-	-	-	Historical trends
672	Maintenance of Distribution Reservoirs	31,808	35,090	35,087	33,995	23,316	42,201	42,201	Budget 2019
673	Maintenance of Transmission and Distribution Mains	68,682	129,196	120,500	106,126	75,526	94,355	109,840	3 yr. avg. with inflation
675	Services	51,817	74,611	60,271	62,233	26,364	63,973	64,411	3 yr. avg. with inflation
676	Meters	8,954	2,834	2,070	4,619	3,068	4,833	4,781	3 yr. avg. with inflation
677	Hydrants	18,700	31,899	41,972	30,857	9,393	20,383	6,314	Annualized YTD 8/19 with inflation
<b>Customer Accounts</b>									
901	Supervision	25,350	26,605	25,402	25,786	18,966	28,164	15,750	Separate Analysis
902	Meter reading labor	1,948	3,794	3,858	3,200	3,284	3,857	5,031	Annualized YTD 8/19 with inflation
903	Customer Accounts	71,382	73,241	78,662	74,428	56,011	86,415	86,642	Annualized YTD 8/19 with inflation
904	Uncollectible accounts	87	522	269	293	110	100	303	3 yr. avg. with inflation
<b>Administrative and General</b>									

<b>Waupun Utilities</b>									
2020 Budget - Water									
Expenses									
Account Number	OPERATING EXPENSES	Actual 2016	Actual 2017	Actual 2018	3 Yr Average	YTD 8/31/2019	Budget 2019	Budget 2020	Budget Notes/Source
920	Salaries	21,971	24,396	24,155	23,507	17,384	28,653	26,843	Separate Analysis
921	Office supplies	43,011	39,690	41,044	41,248	24,418	42,268	42,692	3 yr. avg. with inflation
923	Outside services employed	46,498	29,543	25,173	33,738	16,308	24,672	25,676	Actual 2018 increased by inflation
924	Property insurance	9,743	10,973	10,703	10,473	8,341	12,071	13,278	Budget 2019 increased by 10%
925	Injuries and damages	4,802	8,400	3,315	5,506	5,695	8,912	5,898	3 yr. avg. with inflation
926	Employee pensions and benefits	126,717	118,546	100,910	115,391	65,532	109,500	101,602	Separate Analysis, Excludes GASB 68 & 75
928	Regulatory commission	-	25	-	8	-	150	-	No PSC charges anticipated
930	Miscellaneous	553	543	543	546	271	500	565	3 yr. avg. with inflation
932	Maintenance of general plant	15,924	12,187	13,671	13,927	18,129	30,098	14,415	3 yr. avg. with inflation
<b>TOTAL OPERATION AND MAINTENANCE</b>		<u>981,571</u>	<u>944,321</u>	<u>958,362</u>	<u>961,418</u>	<u>575,880</u>	<u>949,886</u>	<u>970,175</u>	
403	Depreciation	542,960	555,740	540,154	546,285	362,117	548,200	554,400	Based on estimated plant balances
408	Taxes	<u>361,989</u>	<u>359,116</u>	<u>384,455</u>	<u>368,520</u>	<u>255,950</u>	<u>395,100</u>	<u>381,000</u>	Separate Analysis
<b>TOTAL OPERATING EXPENSES</b>		<u>\$ 1,886,520</u>	<u>\$ 1,859,177</u>	<u>\$ 1,882,971</u>	<u>\$ 1,876,223</u>	<u>\$ 1,193,946</u>	<u>\$ 1,893,186</u>	<u>\$ 1,905,575</u>	



---

**Waupun Water Utility**  
Plant and Construction Schedule Explanation  
2020 Budget

---

**PLANT ADDITIONS**

*Server Replacement & Accounting Software Upgrade*

This budget item includes the replacement of the server and an accounting software upgrade at a cost of \$9,000. The cost of the server is shared between the electric, water, and sewer utility.

*Valve Turner*

This budget item includes \$35,000 to replace the 1997 valve turner.

*Leak Detection Loggers & Submersible Pump*

This budget item includes \$7,000 to replace leak detection loggers and a submersible pump.

*SCADA Software and Computer Upgrade*

This budget item includes \$33,500 to upgrade SCADA software and equipment.

*Water Treatment Plant Equipment Replacement*

This budget item includes \$5,000 for equipment replacement at the Water Plant.

*Water Meters*

This budget item includes \$11,500 to replace 1 1/2" and larger water meters.

**CONSTRUCTION**

*Hydrants*

The budget item includes capital outlay of \$10,000 to replace old hydrants.



## WAUPUN UTILITIES

### 2020 Budget - Water Supplemental Schedules

---

## **TABLE OF CONTENTS**

<b><u>Description</u></b>	<b><u>Attachment</u></b>
Management Information	n/a
2020 Consumer Analysis	WS-1
Water Usage Comparison by Customer Class 1995 through 2018, and Budget 2020	WS-2
Monthly Water Consumption Comparison 2014 through June 2019 and Budget 2020	WS-3
Historical Expenses – 2010 through 2018	WS-4

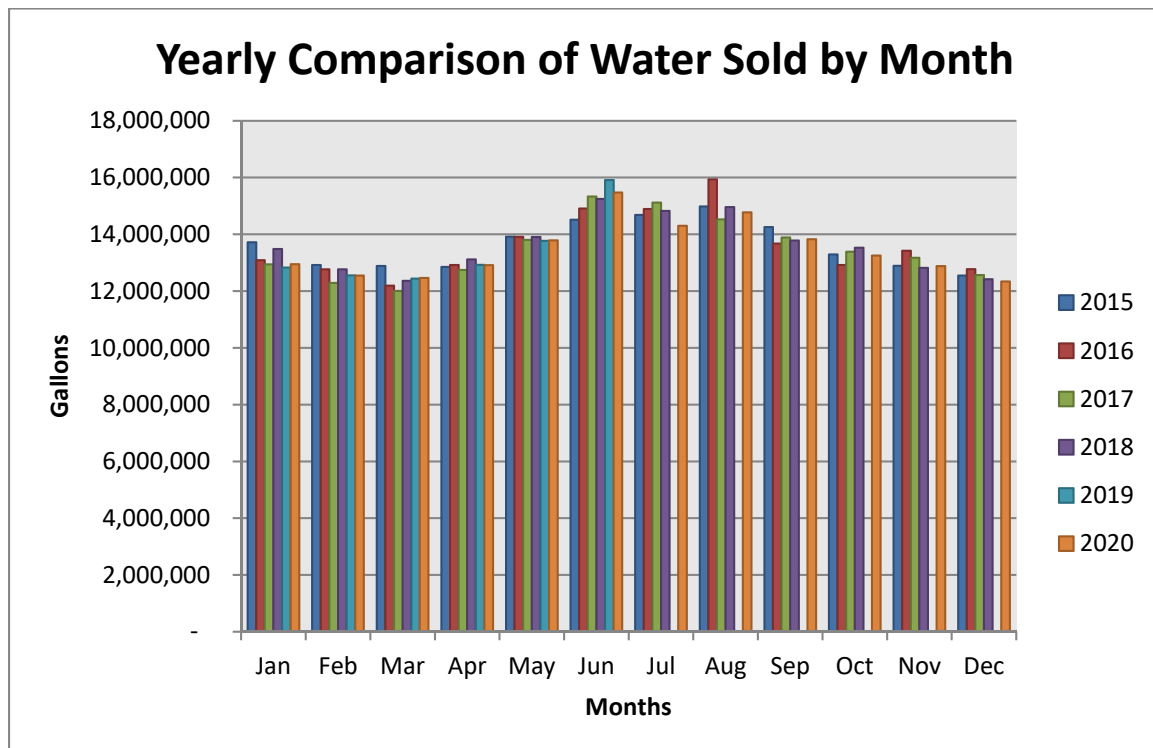
## WAUPUN UTILITIES

### 2020 Water Budget - Supplemental Schedules MANAGEMENT INFORMATION

This section of the budget document presents supplemental schedules that support our proposed 2020 water budget.

#### FORECASTED REVENUES

Sales figures in the 2020 budget are based on the latest 12 months of usage data, adjusted for extreme weather or known increases/decreases in customer usage.



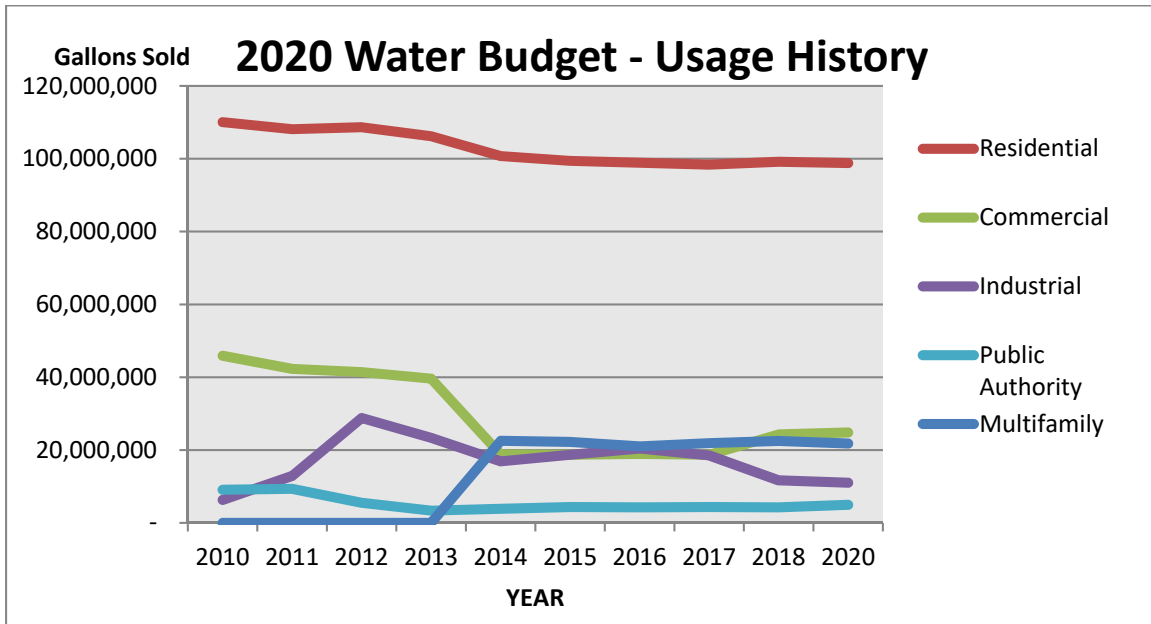
The above graph presents monthly water sales for 2015 through June 2019, as well as forecasted 2020 sales. The orange bar represents 2020 sales and shows that forecasted sales are adjusted for extreme weather (note the month of July).

Attachments WS-2 and WS-3 present the basis for forecasted water sales. Attachment WS-2 presents actual water usage by customer class from 1995 through 2018 and forecasted 2020. Forecasted 2020 sales are 0.30% lower than actual 2018 sales based on historical trends and year-to-date June 2019 sales. Forecasted 2020 sales are 34.9% lower than peak sales in 1998.

The following graph presents annual sales by customer class for 2010 through 2018, as well as forecasted 2020 sales. Residential sales have decreased consistently since 1998 due to conservation. Forecasted 2020 residential sales are 0.20% higher than actual 2018 sales.

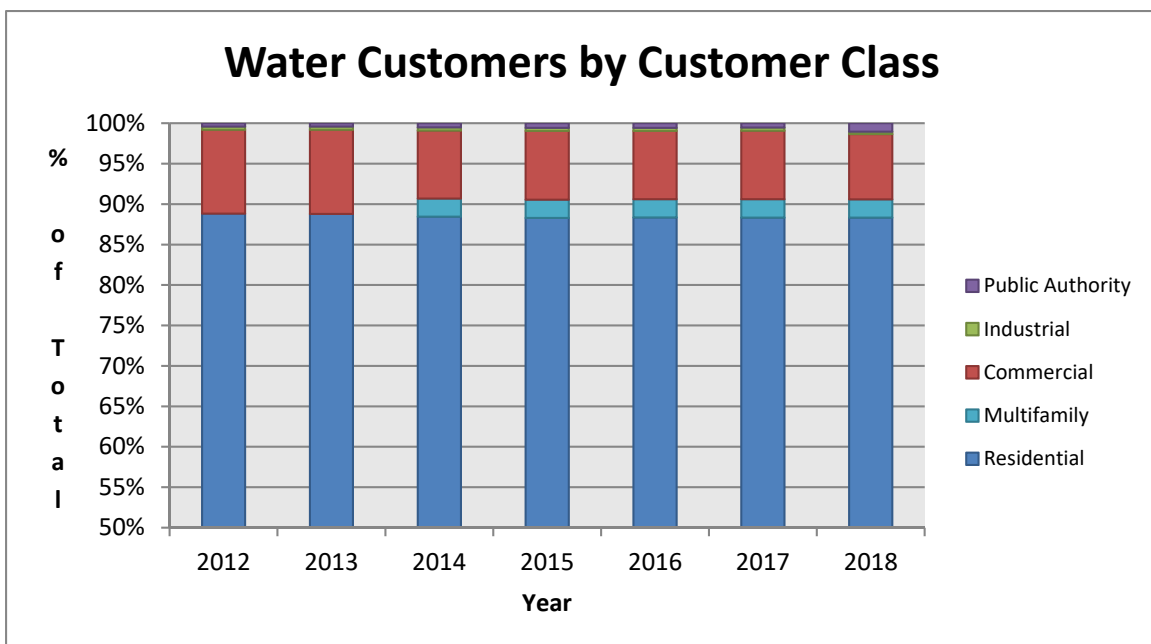
# WAUPUN UTILITIES

## 2020 Water Budget - Supplemental Schedules MANAGEMENT INFORMATION



The usage history graph also shows industrial sales are more volatile and less predictable. In 2014, the multifamily residential class was created resulting in a decrease in commercial sales.

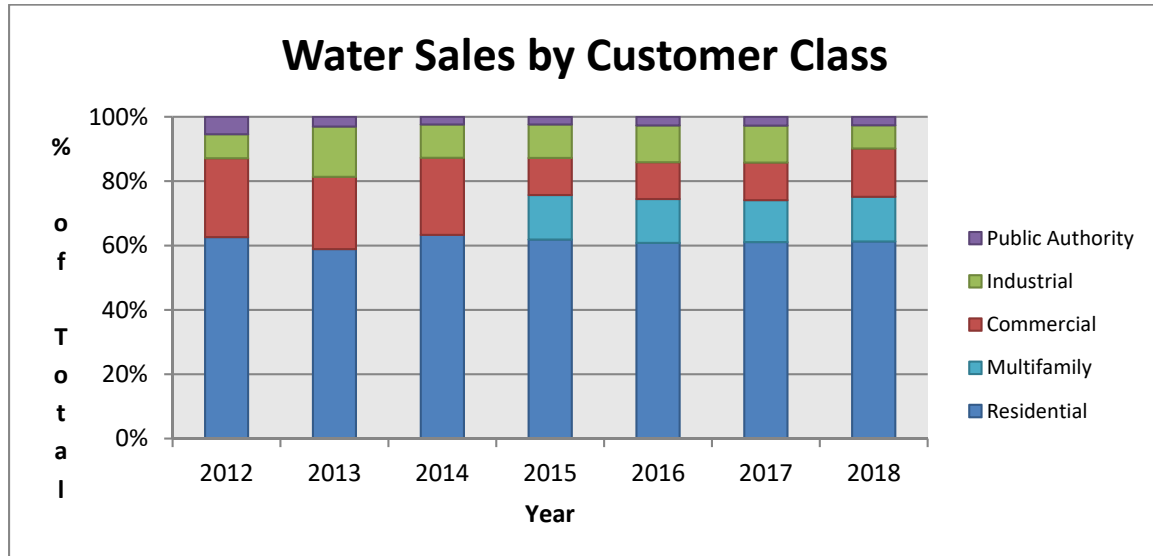
The following graph presents a history of customer numbers by customer class.



## WAUPUN UTILITIES

### 2020 Water Budget - Supplemental Schedules MANAGEMENT INFORMATION

The following graph presents a history of water sales by customer class.



The previous graphs illustrate differences between the makeup of total customer numbers and sales by customer class. The residential, multifamily, and commercial classes contain on average 99% of total customers and account for 86% of total sales, from 2012 through 2018. The industrial and public authority classes contain on average 1% of total customers but account for 14% of total sales, from 2012 through 2018.

### HISTORICAL EXPENSES

Attachment WS-4 presents actual operating expenses from 2010 through 2018. This schedule provides historical trends for each operation and maintenance expense, providing a sound basis for our forecast when specific information is not present.

<b>Waupun Utilities</b>														
2020 Budget - Water														
Consumer Analysis - Total														
Volume Charges:														
		Per 100	Residential		Multifamily		Commercial		Industrial		Public Authority		Total	
	Cubic Ft.	Cubic Ft.	Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount
First	1,300	\$ 5.34	130,952	\$ 699,282	9,645	\$ 51,505	11,694	\$ 62,444	1,075	\$ 5,740	1,765	\$ 9,426	155,130	\$ 828,396
Next	7,000	\$ 5.23	1,160	6,067	17,667	92,396	11,755	61,478	2,820	14,751	2,756	14,414	36,158	189,106
Next	58,300	\$ 4.38	-	-	1,804	7,901	9,735	42,637	9,782	42,846	2,122	9,295	23,443	102,680
Over	66,000	\$ 3.48	-	-	-	-	-	-	1,037	3,610	-	-	1,037	3,610
			<u>132,112</u>	<u>\$ 705,349</u>	<u>29,116</u>	<u>\$ 151,802</u>	<u>33,183</u>	<u>\$ 166,559</u>	<u>14,715</u>	<u>\$ 66,947</u>	<u>6,643</u>	<u>\$ 33,135</u>	<u>215,769</u>	<u>\$ 1,123,792</u>
Meter Charges:														
		Per Billing	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues	Average Meters	Annual Revenues
	5/8"	\$ 13.82	27,770	383,781	120	1,658	1,583	21,877	-	-	60	829	29,533	408,146
	3/4"	\$ 13.82	8,053	111,292	84	1,161	1,056	14,594	36	498	48	663	9,277	128,208
	1"	\$ 19.13	24	459	123	2,353	324	6,198	-	-	108	2,066	579	11,076
	1-1/2"	\$ 29.76	-	-	504	14,999	168	5,000	12	357	120	3,571	804	23,927
	2"	\$ 42.52	-	-	94	3,997	93	3,954	72	3,061	48	2,041	307	13,054
	3"	\$ 63.78	-	-	-	-	12	765	-	-	24	1,531	36	2,296
	4"	\$ 90.35	-	-	-	-	-	-	-	-	12	1,084	12	1,084
	6"	\$ 143.50	-	-	-	-	-	-	-	-	12	1,722	12	1,722
	8"	\$ 212.59	-	-	-	-	-	-	-	-	-	-	-	-
			<u>35,847</u>	<u>495,533</u>	<u>925</u>	<u>24,168</u>	<u>3,236</u>	<u>52,389</u>	<u>120</u>	<u>3,916</u>	<u>432</u>	<u>13,508</u>	<u>40,560</u>	<u>589,513</u>
	Total Revenues per Analysis			<u>\$ 1,200,882</u>		<u>\$ 175,970</u>		<u>\$ 218,947</u>		<u>\$ 70,863</u>		<u>\$ 46,643</u>		<u>\$ 1,713,306</u>

<b>Waupun Utilities</b> 2020 Budget - Water Sales in Gallons from 1995 through 2018						
Year	Residential	Multifamily	Commercial	Industrial	Public Authority	Total Water Sold
1995	123,906,703		37,610,234	58,772,867	7,591,211	227,881,015
1996	124,444,000		39,276,000	59,867,000	6,443,000	230,030,000
1997	123,301,307		42,453,937	67,595,040	6,476,334	239,826,618
1998	126,169,022		44,376,944	69,364,358	7,986,705	247,897,029
1999	126,037,972		44,078,367	62,162,730	8,107,291	240,386,360
2000	125,981,202		45,245,220	56,862,444	8,046,998	236,135,864
2001	124,940,410		46,069,467	55,391,696	6,475,345	232,876,918
2002	125,732,068		45,870,352	55,590,612	6,099,192	233,292,224
2003	124,904,032		44,811,184	60,843,068	6,286,192	236,844,476
2004	122,511,928		45,187,428	56,779,184	5,968,292	230,446,832
2005	124,281,696		43,945,000	44,846,340	5,961,560	219,034,596
2006	119,560,320		44,910,668	27,748,556	6,054,312	198,273,856
2007	119,264,860		46,295,216	27,899,640	6,002,700	199,462,416
2008	112,935,284		45,834,448	19,523,548	6,304,892	184,598,172
2009	110,199,848		44,665,324	11,979,220	5,807,472	172,651,864
2010	110,097,477		45,918,576	6,326,584	9,082,216	171,424,853
2011	108,159,304		42,313,163	12,911,228	9,344,764	172,728,459
2012	108,656,724		41,436,208	28,818,944	5,533,704	184,445,580
2013	106,199,544		39,614,080	23,359,292	3,380,212	172,553,128
2014	100,753,356	22,524,524	18,802,476	16,920,508	3,836,492	162,837,356
2015	99,431,640	22,245,520	18,726,180	18,704,488	4,336,904	163,444,732
2016	98,916,268	21,040,492	18,918,416	20,433,864	4,253,876	163,562,916
2017	98,397,904	21,939,588	18,690,276	18,524,968	4,356,352	161,909,088
2018	99,179,726	22,481,955	24,290,745	11,671,855	4,249,683	161,873,964
<b>2020</b>	98,819,537	21,778,474	24,820,884	11,006,820	4,969,213	161,394,928

**Average Change in Usage 1995 - 2018**

**-1.35%**

<b>Waupun Utilities</b>									
2020 Budget - Water									
Water Usage - Actual 2014 through August 2019 and 2020 Budget									
<b>Total</b>									
<b>Month</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>3 YR AVERAGE</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
January	18,141	18,344	17,495	17,303	18,023	17,153	15,123	17,790	17,309
February	17,452	17,275	17,069	16,430	17,067	16,779	14,657	16,803	16,771
March	16,256	17,223	16,303	16,048	16,524	16,628	13,999	16,463	16,658
April	17,453	17,182	17,272	17,037	17,538	17,280	14,914	17,403	17,264
May	18,028	18,608	18,598	18,458	18,588	18,410	16,064	18,481	18,429
June	20,256	19,401	19,929	20,499	20,384	21,276	18,337	19,656	20,682
July	18,198	19,626	19,910	20,211	19,817	-	16,386	19,145	19,121
August	20,575	20,028	21,302	19,420	19,996	-	16,126	19,479	19,750
September	18,965	19,056	18,279	18,568	18,422	-	15,982	18,501	18,487
October	17,866	17,766	17,269	17,900	18,084	-	15,173	17,563	17,718
November	17,406	17,232	17,941	17,609	17,134	-	15,112	17,734	17,220
December	17,100	16,776	17,078	16,798	16,600	-	14,402	16,989	16,496
<b>Total</b>	<b>217,696</b>	<b>218,515</b>	<b>218,446</b>	<b>216,281</b>	<b>218,177</b>	<b>107,526</b>	<b>186,275</b>	<b>216,007</b>	<b>215,904</b>
<b>Residential</b>									
<b>Month</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>3 YR AVERAGE</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
January	11,885	11,329	11,048	11,164	11,311	10,971	11,149	11,174	11,149
February	11,254	10,756	10,754	10,648	10,995	10,930	10,858	10,799	10,858
March	10,033	9,711	9,864	9,742	9,630	9,641	9,671	9,745	9,671
April	11,122	10,921	10,668	10,736	10,725	10,672	10,711	10,710	10,711
May	11,062	10,870	10,735	10,914	10,867	10,622	10,801	10,839	10,801
June	12,614	12,147	12,132	12,218	12,664	13,232	12,705	12,338	12,705
July	11,010	11,734	11,842	11,249	11,910	-	11,667	11,667	11,667
August	12,218	12,279	11,704	11,562	11,780	-	11,682	11,682	11,682
September	11,260	11,332	11,122	11,296	11,094	-	11,171	11,250	11,171
October	10,652	10,585	10,361	10,656	10,556	-	10,524	10,534	10,524
November	10,866	10,787	11,223	10,755	10,663	-	10,880	10,922	10,880
December	10,721	10,479	10,553	10,345	10,389	-	10,429	10,459	10,429
<b>Total</b>	<b>134,697</b>	<b>132,930</b>	<b>132,006</b>	<b>131,285</b>	<b>132,584</b>	<b>66,068</b>	<b>132,247</b>	<b>132,119</b>	<b>132,247</b>

<b>Waupun Utilities</b>									
2020 Budget - Water									
Water Usage - Actual 2014 through August 2019 and 2020 Budget									
<b>Multi- Family</b>									
<b>Month</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>3 YR AVERAGE</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
January	2,328	2,515	2,392	2,344	2,373	2,394	2,370	2,370	2,370
February	2,267	2,343	2,200	2,136	2,160	2,009	2,102	2,165	2,102
March	2,219	2,585	2,349	2,346	2,462	2,395	2,401	2,386	2,401
April	2,350	2,355	2,311	2,296	2,444	2,373	2,371	2,350	2,371
May	2,388	2,584	2,384	2,390	2,526	2,349	2,422	2,433	2,422
June	2,501	2,529	2,270	2,386	2,555	2,206	2,382	2,404	2,382
July	2,416	2,523	2,341	2,531	2,756	-	2,543	2,543	2,543
August	2,886	2,529	2,531	2,834	2,535	-	2,633	2,633	2,633
September	2,880	2,413	2,321	2,553	2,449	-	2,441	2,429	2,441
October	2,816	2,470	2,293	2,629	2,811	-	2,578	2,464	2,578
November	2,598	2,435	2,369	2,493	2,488	-	2,450	2,432	2,450
December	2,462	2,458	2,380	2,394	2,495	-	2,423	2,411	2,423
<b>Total</b>	<b>30,111</b>	<b>29,741</b>	<b>28,142</b>	<b>29,332</b>	<b>30,054</b>	<b>13,726</b>	<b>29,116</b>	<b>29,020</b>	<b>29,116</b>
<b>Commercial</b>									
<b>Month</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>3 YR AVERAGE</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
January	2,021	2,173	2,101	1,824	2,642	2,419	2,295	2,642	2,419
February	2,117	1,907	2,139	2,000	2,295	2,448	2,248	2,295	2,448
March	2,043	2,345	2,108	2,078	2,789	3,087	2,651	2,789	3,087
April	1,859	1,817	2,131	2,037	2,737	2,732	2,502	2,737	2,732
May	2,049	2,262	2,227	2,207	2,801	2,921	2,643	2,801	2,921
June	2,225	2,239	2,283	2,236	2,932	3,300	2,823	2,932	3,300
July	2,080	2,290	2,144	2,138	2,848	-	2,377	2,848	2,848
August	2,362	2,158	2,151	2,219	2,884	-	2,418	2,884	2,884
September	2,211	2,061	2,063	2,261	2,750	-	2,358	2,261	2,750
October	2,259	2,080	2,113	2,154	2,746	-	2,338	2,154	2,746
November	1,933	1,839	1,969	1,946	2,509	-	2,141	1,946	2,509
December	1,980	1,867	1,862	1,975	2,539	-	2,125	1,975	2,539
<b>Total</b>	<b>25,139</b>	<b>25,038</b>	<b>25,292</b>	<b>25,075</b>	<b>32,472</b>	<b>16,907</b>	<b>28,919</b>	<b>30,264</b>	<b>33,183</b>



<b>Waupun Utilities</b>									
2020 Budget - Water									
Water Usage - Actual 2014 through August 2019 and 2020 Budget									
<b>Industrial</b>									
<b>Month</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>3 YR AVERAGE</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
January	1,628	1,979	1,514	1,588	1,147	941	1,225	1,147	917
February	1,511	1,919	1,600	1,324	1,159	995	1,159	1,159	971
March	1,713	2,255	1,622	1,546	1,145	1,115	1,269	1,145	1,091
April	1,710	1,695	1,749	1,494	1,150	981	1,208	1,150	957
May	2,120	1,970	2,185	1,908	1,362	1,169	1,480	1,362	1,145
June	2,059	2,052	2,661	3,068	1,270	1,432	1,923	1,270	1,408
July	2,107	2,476	3,153	3,675	1,455	-	1,710	1,455	1,431
August	2,523	2,503	4,440	2,248	1,947	-	1,398	1,652	1,923
September	2,077	2,659	2,245	2,054	1,694	-	1,998	2,054	1,670
October	1,809	2,139	2,141	1,960	1,425	-	1,842	1,960	1,401
November	1,766	1,805	2,064	2,103	1,056	-	1,741	2,103	1,032
December	1,598	1,555	1,945	1,797	793	-	1,512	1,797	769
<b>Total</b>	<b>22,621</b>	<b>25,007</b>	<b>27,319</b>	<b>24,765</b>	<b>15,603</b>	<b>6,633</b>	<b>18,465</b>	<b>18,254</b>	<b>14,715</b>
<b>Public Authority</b>									
<b>Month</b>	<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>3 YR AVERAGE</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
January	279	348	439	383	550	428	454	457	454
February	303	350	376	322	458	397	392	385	392
March	248	327	359	336	498	390	408	398	408
April	412	394	413	474	482	522	493	456	493
May	409	922	1,067	1,039	1,032	1,349	1,140	1,046	1,140
June	857	433	583	591	963	1,106	887	712	887
July	585	603	430	618	848	-	632	632	632
August	586	559	476	557	850	-	628	628	628
September	537	590	528	404	435	-	456	507	456
October	330	492	361	501	546	-	469	451	469
November	243	365	317	312	418	-	349	331	349
December	339	416	338	287	384	-	336	347	336
<b>Total</b>	<b>5,128</b>	<b>5,799</b>	<b>5,687</b>	<b>5,824</b>	<b>5,681</b>	<b>4,192</b>	<b>6,643</b>	<b>6,350</b>	<b>6,643</b>

<b>Waupun Utilities</b>										
2020 Budget - Water										
Expenses - Actual 2010 through Actual 2018										
Account Number		Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018
	<b>Source of Supply</b>									
601	Supervision	\$ 17	\$ -	\$ 319	\$ 26	\$ -	\$ 54	\$ 18	\$ 188	\$ 351
614	Wells	20,206	17,460	8,349	22,748	1,245	6,249	55,163	2,828	51,590
	<b>Pumping</b>									
620	Supervision and engineering	-	-	-	-	-	-	-	-	-
623	Power for pumping	78,987	89,019	97,685	98,894	99,264	93,186	83,551	85,070	93,540
624	Pumping labor	-	296	2,968	102	230	877	1,200	560	312
626	Miscellaneous	269	126	-	340	-	18	117	353	15
631	Structures	-	-	7,923	-	-	104	79	-	605
633	Pumping equipment	272	805	7,913	379	297	95	695	4,314	315
	<b>Water Treatment</b>									
640	Supervision and engineering	39,541	40,711	40,089	38,913	41,802	42,568	39,693	41,680	43,521
641	Chemicals	95,707	112,988	82,435	59,425	59,572	38,111	34,578	31,968	32,564
642	Operation labor	95,782	97,748	90,684	95,495	121,112	111,581	108,142	112,705	98,270
643	Miscellaneous	192	646	686	28	176	846	1,597	1,999	1,253
651	Structures	7,461	341	36	-	658	-	150	-	4,434
652	Maintenance of treatment equipment	6,747	6,781	8,992	211,146	18,037	100,265	99,814	7,818	5,100
	<b>Transmission and Distribution</b>									
662	Transmission and distribution lines	91	-	-	5,259	7,608	55	4,385	3,338	13,378
663	Meter	11,614	7,283	7,783	2,690	7,171	5,935	4,442	3,364	2,613
664	Customer Installations	-	-	-	-	-	-	-	26,041	22,896
671	Structures	37	-	-	-	-	-	-	-	-
672	Distribution reservoirs	59,984	28,542	30,836	40,352	33,389	33,909	31,808	35,090	35,087
673	Transmission and distribution mains	64,469	59,750	65,415	41,267	90,388	108,264	68,682	129,196	120,500
675	Services	34,219	26,688	32,583	39,639	64,050	65,388	51,817	74,611	60,271
676	Meters	7,746	7,042	10,092	10,421	15,889	2,221	8,954	2,834	2,070
677	Hydrants	48,730	11,091	22,949	6,119	7,346	13,078	18,700	31,899	41,972
	<b>Customer Accounts</b>									
901	Supervision	23,286	24,535	25,201	22,916	26,866	26,636	25,350	26,605	25,402
902	Meter reading labor	11,306	9,911	10,707	5,841	2,565	3,260	1,948	3,794	3,858
903	Accounting and collecting labor	57,284	59,766	60,010	65,567	64,546	68,965	71,382	73,241	78,662
904	Uncollectible accounts	(1,424)	1,553	110	61	-	35	87	522	269
	<b>Administrative and General</b>									
920	Salaries	13,164	13,460	12,906	14,166	23,022	22,175	21,971	24,396	24,155
921	Office supplies	42,474	45,933	50,171	48,816	50,230	52,343	43,011	39,690	41,044
923	Outside services employed	36,926	46,410	36,489	36,286	33,786	38,555	46,498	29,543	25,173
924	Property insurance	5,417	8,834	7,384	10,406	11,948	10,469	9,743	10,973	10,703
925	Injuries and damages	14,057	16,475	15,319	903	1,590	5,379	4,802	8,400	3,315
926	Employee pensions and benefits	143,896	134,770	119,201	97,285	124,521	125,525	126,717	118,546	100,910
928	Regulatory commission	179	-	235	-	6,636	118	-	25	-
930	Miscellaneous	543	553	496	488	531	648	553	543	543
932	Maintenance of general plant	15,476	13,072	13,233	18,311	22,689	16,087	15,924	12,187	13,671
	<b>TOTAL OPERATION AND MAINTENANCE</b>	<u>934,655</u>	<u>882,589</u>	<u>869,199</u>	<u>994,289</u>	<u>937,164</u>	<u>992,999</u>	<u>981,571</u>	<u>944,321</u>	<u>958,362</u>
403	Depreciation	555,928	557,730	530,249	529,780	544,813	536,277	542,960	555,740	540,154
408	Taxes	353,815	347,632	372,662	396,300	369,254	361,857	361,989	359,116	384,455
	<b>TOTAL OPERATING EXPENSES</b>	<u>\$ 1,844,398</u>	<u>\$ 1,787,951</u>	<u>\$ 1,772,110</u>	<u>\$ 1,920,369</u>	<u>\$ 1,851,231</u>	<u>\$ 1,891,133</u>	<u>\$ 1,886,520</u>	<u>\$ 1,859,177</u>	<u>\$ 1,882,971</u>
	\$ Difference	<u>\$ 121,388</u>	<u>\$ (56,447)</u>	<u>\$ (15,841)</u>	<u>\$ 148,259</u>	<u>\$ (69,138)</u>	<u>\$ 39,902</u>	<u>\$ (4,613)</u>	<u>\$ (27,343)</u>	<u>\$ 23,794</u>
	% Difference	<u>7.05%</u>	<u>-3.06%</u>	<u>-0.89%</u>	<u>8.37%</u>	<u>-3.60%</u>	<u>2.16%</u>	<u>-0.24%</u>	<u>-1.45%</u>	<u>1.28%</u>

# WAUPUN UTILITIES

## 2020 Budget - Sewer

---

### **TABLE OF CONTENTS**

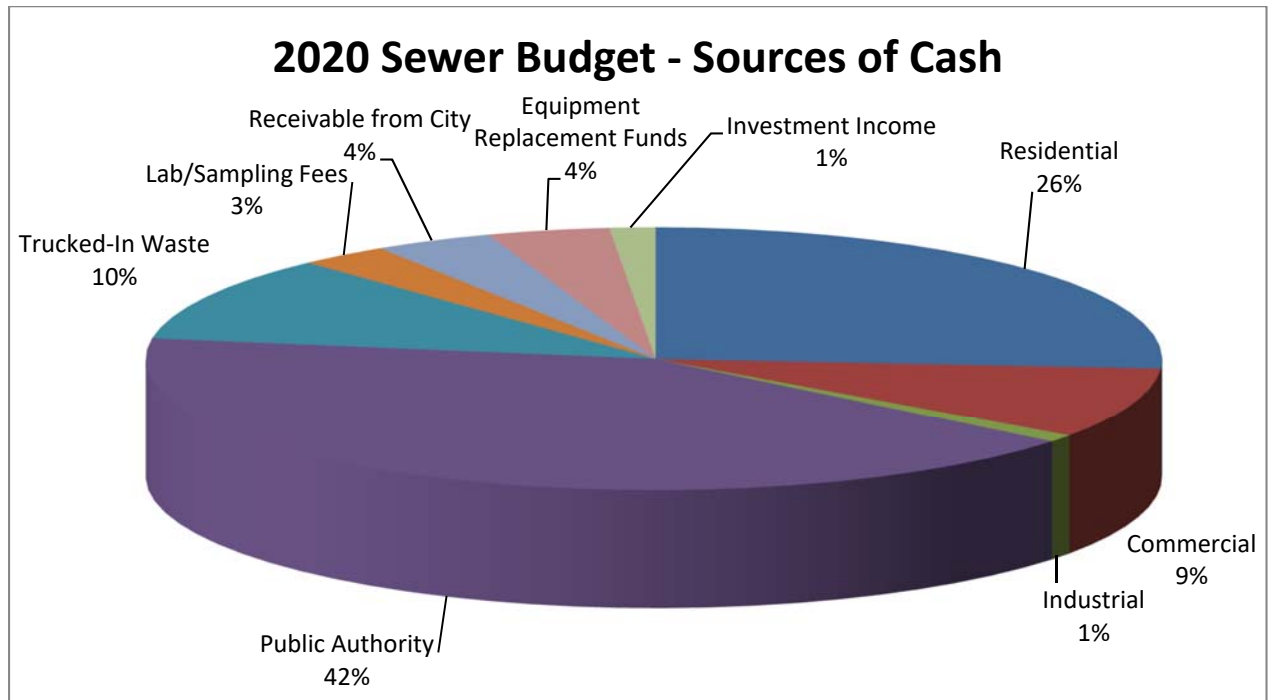
<b><u>Description</u></b>	<b><u>Attachment</u></b>
Management Information	n/a
Cash Flow	SB-1
Operating Income	SB-2
Expenses	SB-3
Plant Additions and Construction	SB-4
Plant Additions and Construction Explanation	SB-5

## WAUPUN UTILITIES

### 2020 Budget - Sewer MANAGEMENT INFORMATION

This section of the budget document presents detailed information related to the 2020 sewer utility budget. As presented in Attachment SB-1, we forecasted a budget deficit of \$456,208 based on sources of cash and uses of cash of \$2,645,148 and \$3,101,356, respectively.

#### SOURCES OF CASH



The 2020 sewer budget sources of cash distribution are presented in the graph above. Metered revenue makes up 78% of sewer sources of cash. Lab/sampling fees are amounts billed to State of Wisconsin Prison, Dodge Correctional Institution, and Burke Center to cover costs associated with sampling and analyzing their waste streams. Trucked-in-waste continues to serve as a rate subsidy to all general customers.

New sources of cash for the 2020 budget include 4% or \$100,000 payment from the City of Waupun towards the outstanding loan amount due from the advance of funds provided to purchase the Business Park in 2009.

Attachment SB-2 presents a comparison of budget 2020 revenues to the forecasted revenues from the Test Year 2019 rate analysis, the most recent rate analysis.

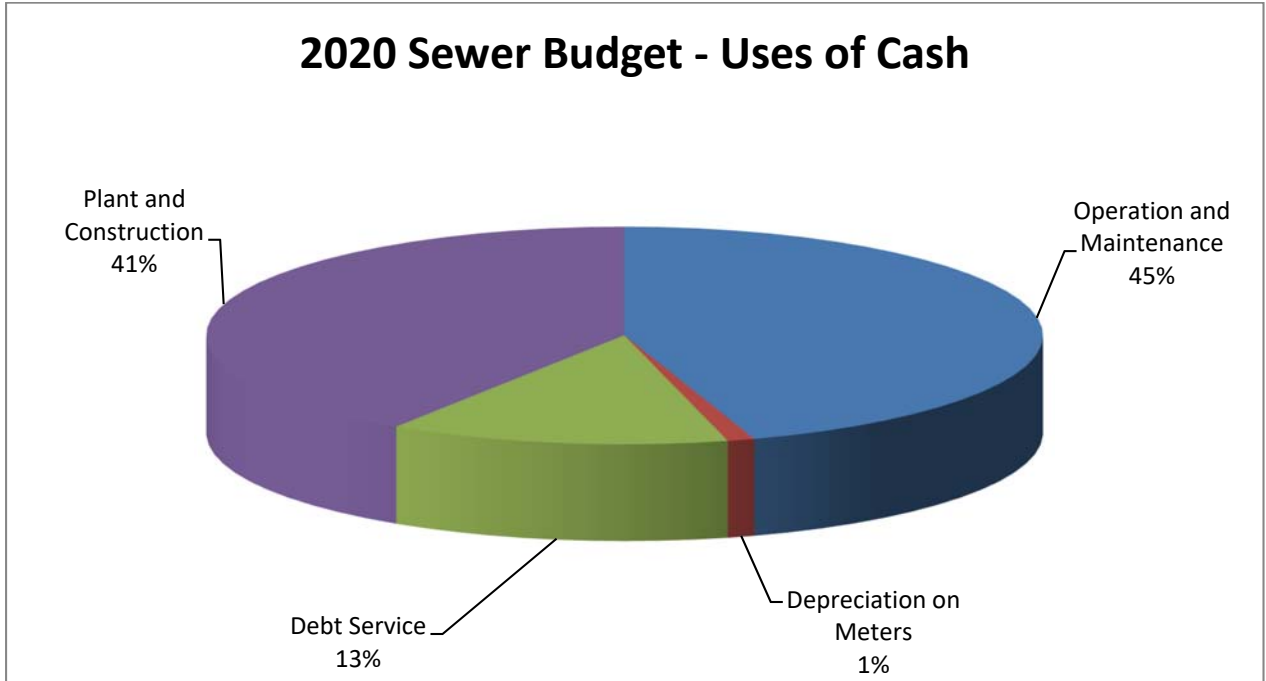
As the attachment indicates, overall forecasted 2020 revenues are higher than Test Year 2019 due to including an approximate 7.2% rate increase effective April 1, 2020 based upon the proposed Test Year 2023 Revenue Requirement. Overall, operating revenues are expected to be \$129,603 higher than Test Year 2019 revenues.

## WAUPUN UTILITIES

### 2020 Budget - Sewer MANAGEMENT INFORMATION

#### USES OF CASH

A use of cash distribution is presented below.



Total operation and maintenance expenses comprise 45% of total cash requirements in 2020. Plant and construction is higher than normal due to the WWTP upgrade engineering projected at \$894,000. Debt service includes annual payments for the 2003 Revenue Bonds that funded the 2003 wastewater plant expansion. 2020 debt service requirements decreased by \$138,800 with the final payment of the 2009 State Trust Fund Loan in 2019.

#### SUGGESTED VIEWING ORDER

The sewer budget schedules are divided into two sections, sewer budget and sewer budget supplemental schedules. Focus your attention on budget schedules to obtain specific knowledge of proposed 2020 operations, while supplemental budget schedules present management rationale supporting proposed 2020 operations.

Waupun Utilities									
2020 Budget - Sewer									
Cash Flow - Budget to TY 2019 Comparison									

<b>Waupun Utilities</b>								
2020 Budget - Sewer								
Operating Income - Budget to TY 20 Comparison								
<b>Account Number</b>					<b>2020 Budget</b>	<b>TY 2019 Revenue Requirement</b>	<b>\$ Difference</b>	<b>% Difference</b>
<b>OPERATING REVENUES</b>								
<b>Wastewater Revenues</b>								
722.1		Residential			\$ 692,348	\$ 652,787	\$ 39,561	6.06%
722.2		Commercial			232,190	208,886	23,303	11.16%
722.3		Industrial			23,839	26,330	(2,491)	-9.46%
722.4		Public authority			1,101,898	994,061	107,837	10.85%
		Total Metered Revenue			2,050,275	1,882,065	168,210	8.94%
<b>Other</b>								
725		Other sewerage services			278,665	319,800	(41,135)	-12.86%
731		Forfeited discounts			2,200	2,500	(300)	-12.00%
735		Miscellaneous operating revenues			73,008	70,200	2,808	4.00%
		Total Operating Revenues			2,404,148	2,274,565	129,583	5.70%
<b>OPERATING EXPENSES</b>								
<b>Operation</b>								
820		Supervision and labor			118,255	98,476	19,779	20.09%
821		Power for pumping			139,266	150,222	(10,956)	-7.29%
823		Chemicals			98,500	94,577	3,923	4.15%
827		Operating supplies			25,293	27,004	(1,711)	-6.34%
828		Laboratory labor			47,995	43,937	4,058	9.24%
829		Laboratory supplies			16,340	16,501	(160)	-0.97%
		Total Operating			445,650	430,717	14,933	3.47%
<b>Maintenance</b>								
831		Sewage collection system			152,857	150,231	2,626	1.75%
832		Pumping equipment			4,791	6,365	(1,574)	-24.73%
833		Treatment plant equipment			160,300	187,164	(26,864)	-14.35%
834		General plant			101,761	82,242	19,519	23.73%
		Total Maintenance			419,709	426,001	(6,292)	-1.48%
<b>Customer Accounts Expenses</b>								
840		Accounting and collecting			155,581	145,245	10,336	7.12%
842		Meter reading			4,416	2,336	2,080	89.06%
		Total Customer Accounts			159,997	147,581	12,416	8.41%
<b>Administrative and General Expenses</b>								
850		General office salaries			30,843	24,887	5,956	23.93%
851		General office supplies			51,818	51,490	328	0.64%
852		Outside services			45,383	42,444	2,939	6.92%
853		Property insurance			31,873	30,128	1,746	5.79%
854		Employee pensions and benefits			186,600	223,188	(36,588)	-16.39%
856		Miscellaneous general			22,935	22,077	858	3.88%
		Total Administrative and General			369,452	394,214	(24,762)	-6.28%
<b>Total Operation and Maintenance Expense</b>					1,394,807	1,398,512	(3,705)	-0.26%
403		Depreciation			685,459	677,459	8,000	1.18%
<b>TOTAL EXPENSES</b>					2,080,266	2,075,971	4,295	0.21%
<b>OPERATING INCOME</b>					\$ 323,882	\$ 198,594	\$ 125,288	63.09%

<b>Waupun Utilities</b>											
2020 Budget - Sewer											
Expenses											
<b>Account Number</b>			<b>Actual 2016</b>	<b>Actual 2017</b>	<b>Actual 2018</b>	<b>3 yr. Average</b>	<b>YTD 8/31/2019</b>	<b>Budget 2019</b>	<b>Budget 2020</b>	<b>Budget Notes / Source</b>	
<b>Operating Expenses</b>											
820	Supervision and labor		\$ 91,697	\$ 93,629	\$ 98,361	\$ 94,562	\$ 76,310	\$ 102,066	\$ 118,255	Annualized YTD 8/19 with inflation	
821	Power for pumping		138,941	143,564	134,856	139,120	91,024	142,265	139,266	Annualized YTD 8/19 with inflation	
823	Chemicals		76,548	90,073	121,338	95,986	72,976	95,000	98,500	Based on expected usage	
827	Operating supplies		27,238	27,356	24,313	26,302	16,532	26,952	25,293	Annualized YTD 8/19 with inflation	
828	Laboratory labor		39,100	39,083	44,804	40,996	37,046	45,921	47,995	Actual 2018 with inflation	
829	Laboratory supplies		13,037	15,040	19,983	16,020	12,115	16,020	16,340	Budget 2019 with inflation	
	Total Operating		386,561	408,745	443,655	412,987	306,002	428,224	445,650		
<b>Maintenance Expenses</b>											
831	Sewage collection system		148,395	142,483	137,857	142,912	77,159	147,222	152,857	2018 plus \$15,000 for manhole lining	
832	Pumping equipment		2,815	2,478	6,064	3,786	3,098	8,463	4,791	Annualized YTD 8/19 with inflation	
833	Treatment plant and equipment		181,839	184,767	216,064	194,223	68,260	146,615	160,300	Cake hauling, planned maintenance	
834	General plant		107,375	96,977	79,296	94,549	61,294	74,990	101,761	Separate analysis	
	Total Maintenance		440,424	426,705	439,281	435,470	209,811	377,290	419,709		
<b>Customer Accounts Expenses</b>											
840	Accounting and collecting		148,697	138,992	145,207	144,299	100,848	155,532	155,581	Annualized YTD 8/19 with inflation	
842	Meter reading		1,537	3,165	3,762	2,821	2,886	3,839	4,416	Annualized YTD 8/19 with inflation	
	Total Customer Accounts		150,234	142,157	148,969	147,120	103,734	159,371	159,997		
<b>Administrative and General Expenses</b>											
850	Administrative and general salaries		22,387	23,638	24,004	23,343	17,649	28,653	30,843	Separate analysis	
851	General office supplies		50,803	45,631	47,824	48,086	43,239	51,110	51,818	Separate analysis	
852	Outside services		33,025	41,208	81,316	51,850	35,208	41,300	45,383	Separate analysis, includes \$7,000 for SCADA maintenance	
853	Insurance		25,762	29,816	24,406	26,661	20,630	30,069	31,873	Premium estimates provided	
854	Employee pensions and benefits		204,027	199,070	188,292	197,130	111,693	189,126	186,600	Separate analysis	
856	Miscellaneous general		19,550	21,199	26,706	22,485	30,349	41,305	22,935	3 yr. avg. with inflation	
	Total Administrative and General		355,554	360,562	392,548	369,555	258,767	381,562	369,452		
<b>Total Operation and Maintenance</b>			1,332,773	1,338,169	1,424,453	1,365,132	878,315	1,346,447	1,394,807		
403	Depreciation		701,196	681,643	666,644	683,161	451,250	677,459	685,459	2020 Estimate	
	<b>TOTAL OPERATING EXPENSES</b>		<b>\$ 2,033,969</b>	<b>\$ 2,019,812</b>	<b>\$ 2,091,097</b>	<b>\$ 2,048,293</b>	<b>\$ 1,329,565</b>	<b>\$ 2,023,906</b>	<b>\$ 2,080,266</b>		





---

**Waupun Sewer Utility**  
Plant and Construction Schedule Explanation  
2020 Budget

---

**PLANT ADDITIONS**

*Server Replacement & Accounting Software Upgrade*

This budget item includes the replacement of the server and an accounting software upgrade at a cost of \$9,000. The cost of the server is shared between the electric, water, and sewer utility.

*SCADA Software and Computer Upgrade*

This budget item includes \$39,500 to upgrade SCADA software and equipment

*Harris Lift Station – Control Panel*

This budget item includes \$14,000 to replace the control panel at the Harris lift station.

*Dehumidifiers*

This budget item includes \$7,500 to replace two dehumidifiers at the WWTP.

*Wastewater Treatment Plant Equipment*

The budget includes \$93,500 for equipment replacement in the digester building and blower building.

**CONSTRUCTION**

*Preliminary Project Engineering*

This budget item includes \$894,000 for preliminary engineering for the WWTP upgrade to achieve compliance with phosphorus limits.

*Harris Lift Station Reconfiguration*

This budget item includes \$169,000 to reconfigure and deepen the Harris Lift Station to improve sanitary main slope for the planned Rock and Newton Ave street reconstruction project.

*Cure-In-Place Pipe Lining*

This budget item includes \$40,000 to complete Cure-In-Place pipe lining.

## WAUPUN UTILITIES

### 2020 Budget - Sewer Supplemental Schedules

---

## **TABLE OF CONTENTS**

<b><u>Description</u></b>	<b><u>Attachment</u></b>
Management Information	n/a
2020 Consumer Analysis	SS-1
Sewer Usage Comparison by Customer Class 1995 through 2018, and Budget 2020	SS-2
Monthly Sewer Consumption Comparison 2014 through June 2019 and Budget 2020	SS-3
Historical Expenses – 2010 through 2018	SS-4
Sewer Revenue Analysis – Loadings 2014 through June 2019 and Budget 2020	SS-5

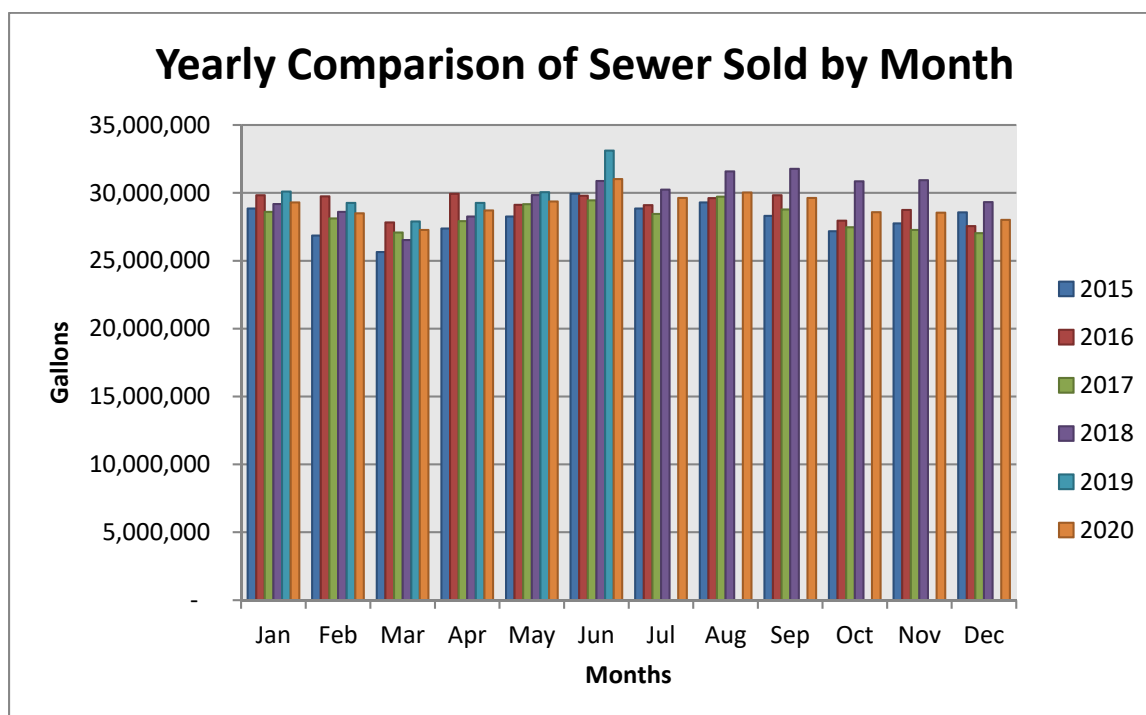
## WAUPUN UTILITIES

### 2020 Sewer Budget – Supplemental Schedules MANAGEMENT INFORMATION

This section of the budget document presents supplemental schedules that support the proposed 2020 sewer budget.

#### FORECASTED REVENUES

Sales figures in the 2020 budget are based on the latest 12 months of usage data, adjusted for extreme weather or known increases/decreased in customer usage.



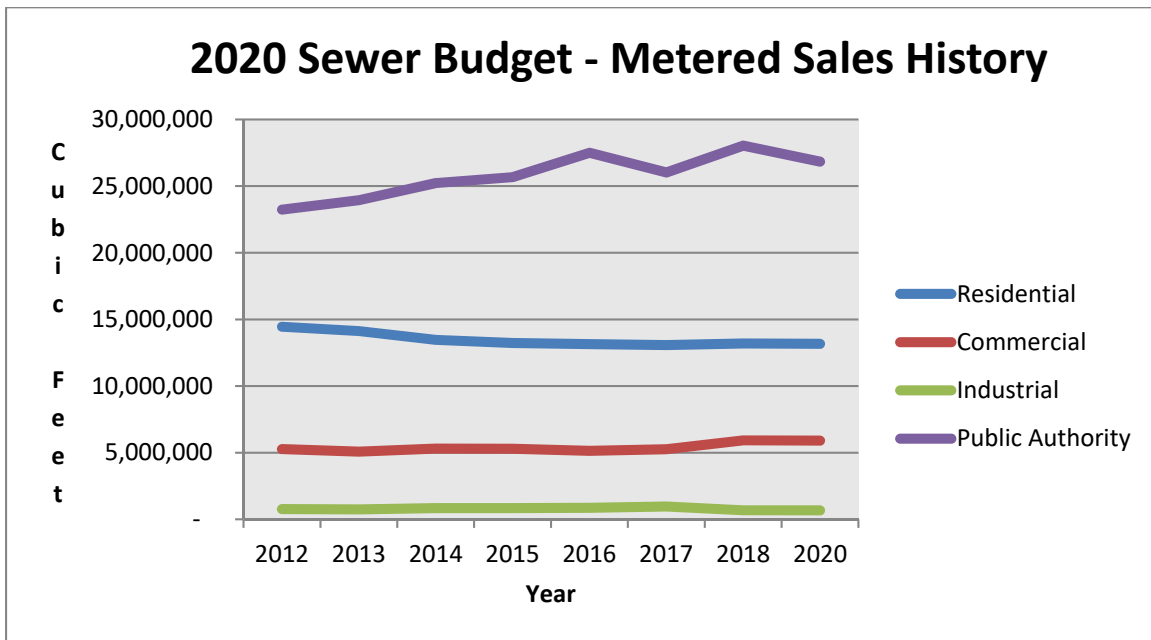
The previous graph presents monthly sewer sales for 2015 through June 2019, as well as forecasted 2020 sales. The orange bar represents 2020 sales and shows that forecasted sales are adjusted for extreme weather.

Attachments SS-2 and SS-3 present the basis for forecasted sewer sales. Attachment SS-2 presents actual usage by customer class from 1995 through 2018 and forecasted 2020. Forecasted 2020 sales are 2.64% less compared to 2018.

The following graph presents annual sales by customer class for 2012 through 2018, as well as forecasted 2020 sales. Residential sales continue to decrease annually while Commercial and Industrial sales combined are relatively flat. Forecasted 2020 residential sales are 7.7% below actual 2012 sales.

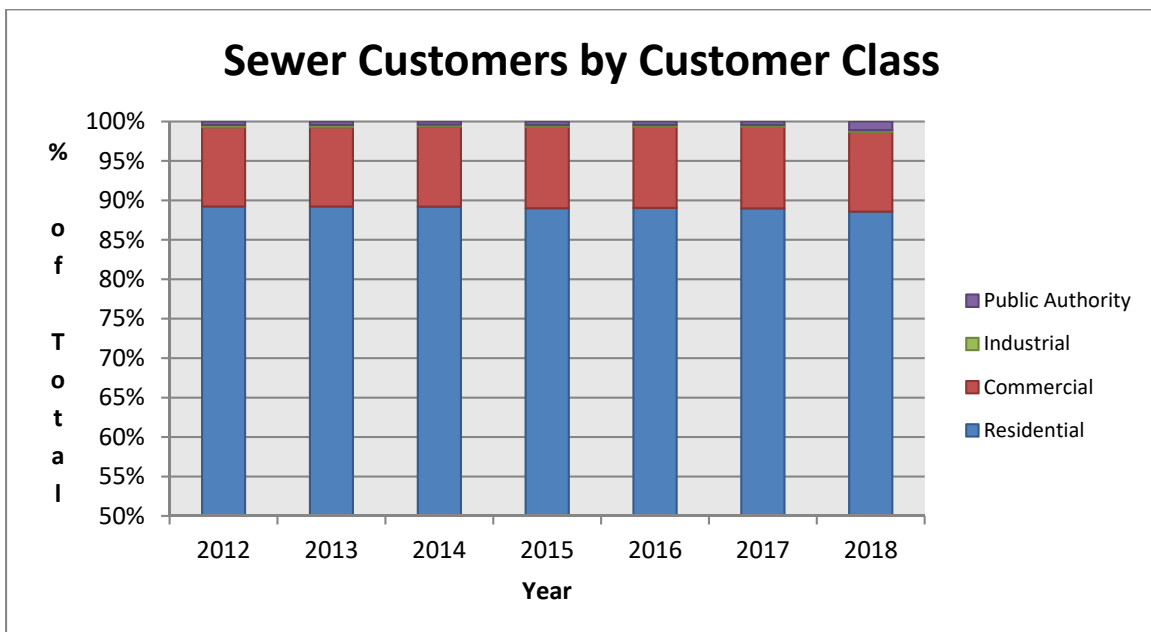
## WAUPUN UTILITIES

### 2020 Sewer Budget – Supplemental Schedules MANAGEMENT INFORMATION



Public authority revenues can be volatile due to changes made within the correctional facilities operations as shown above. Flows and loadings from the correctional facilities have fluctuated over the last five years. Forecasted 2020 sales are based on a five-year average. Forecasted 2020 loading sales are based on a five-year average.

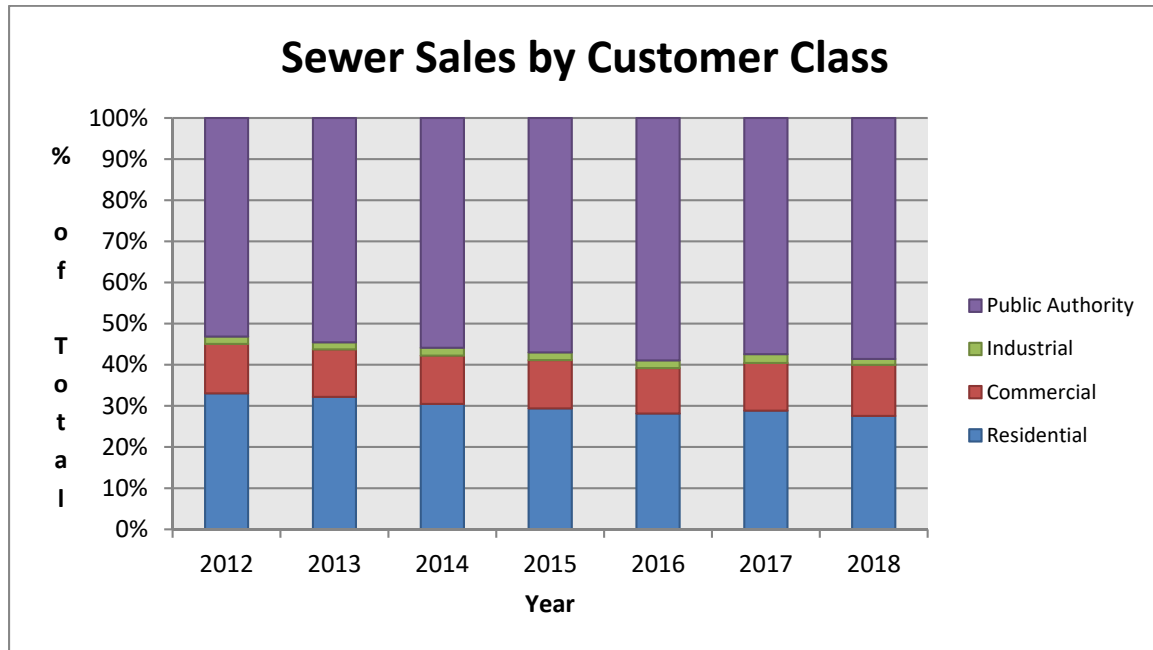
The following graph provides a history of customer numbers by customer class.



## WAUPUN UTILITIES

### 2020 Sewer Budget – Supplemental Schedules MANAGEMENT INFORMATION

The following graph provides a history of sales by customer class.



The previous graphs illustrate differences between the makeup of total customer numbers and sales by customer class. The residential class contains on average 89% of total customers but accounts for only 30% of total sales. The public authority class contains less than 1% of total customers but accounts for 56% of total sales, due to correctional facility flows and loadings.

### HISTORICAL EXPENSES

Attachment SS-4 presents actual operating expenses from 2010 through 2018. This schedule provides historical trends for each operation and maintenance expense, providing a basis for our forecast.

Waupun Utilities												
2020 Budget - Sewer												
Consumer Analysis - Total												
Volume Charges:												
		Per 100	Residential		Commercial		Industrial		Public Authority		Total	
		Cubic Ft.	Units	Amount	Units	Amount	Units	Amount	Units	Amount	Units	Amount
	City Limits	\$ 3.16	131,663	\$ 433,069	59,096	\$ 194,376	6,770	\$ 22,277	268,473	\$ 882,731	466,002	\$ 1,532,454
	BOD	\$ 0.54	-	-	-	-	-	-	168,755	93,804	168,755	93,804
	SS	\$ 0.44	-	-	-	-	-	-	194,716	88,844	194,716	88,844
	Phos	\$ 13.83	-	-	-	-	-	-	537	7,921	537	7,921
		SUBTOTALS	131,663	433,069	59,096	194,376	6,770	22,277	632,482	1,073,300	830,011	1,723,023
Meter Charges:			Average	Annual	Average	Annual	Average	Annual	Average	Annual	Average	Annual
		Per Billing	Meters	Revenues	Meters	Revenues	Meters	Revenues	Meters	Revenues	Meters	Revenues
	5/8" (10)	\$ 6.76	35,292	258,161	2,664	19,487	-	-	12	88	37,968	277,736
	3/4" (20)	\$ 6.76	120	878	120	878	24	176	84	614	348	2,546
	1" (30)	\$ 8.68	24	240	432	4,323	-	-	108	1,081	564	5,644
	1-1/2" (40)	\$ 11.87	-	-	696	9,890	-	-	96	1,364	792	11,254
	2" (50)	\$ 15.71	-	-	168	3,235	72	1,387	60	1,155	300	5,777
	3" (60)	\$ 24.66	-	-	-	-	-	-	24	745	24	745
	4" (70)	\$ 37.45	-	-	-	-	-	-	36	1,722	36	1,722
	6"	\$ 69.41	-	-	-	-	-	-	-	-	-	-
	8"	\$ 151.17	-	-	-	-	-	-	-	-	-	-
	Burke	\$ 194.01	-	-	-	-	-	-	9	1,746	9	1,746
	DCI	\$ 1,115.67	-	-	-	-	-	-	9	10,041	9	10,041
	WCI	\$ 1,115.67	-	-	-	-	-	-	9	10,041	9	10,041
		SUBTOTALS	35,436	259,279	4,080	37,814	96	1,562	447	28,598	40,059	327,253
	Total Revenues per Analysis			\$ 692,348		\$ 232,190		\$ 23,839		\$ 1,101,898		\$ 2,050,275

Waupun Utilities						
2020 Budget - Sewer						
Usage Comparison by Customer Class - Sales in Cubic Feet from 1995 through 2018						
Year	Residential	Commercial	Industrial	Public Authority	Total Sewer Usage	Change in Sewer Usage
1995	16,409,579	4,824,260	2,230,525	17,424,910	40,889,274	
1996	16,443,205	5,025,870	2,004,977	21,643,393	45,117,445	10.34%
1997	16,273,716	5,477,700	2,597,830	21,304,577	45,653,823	1.19%
1998	16,661,513	5,721,610	2,703,644	19,371,386	44,458,153	-2.62%
1999	16,657,527	5,737,373	2,564,233	21,490,337	46,449,470	4.48%
2000	16,671,003	5,865,512	2,434,011	19,112,905	44,083,431	-5.09%
2001	16,501,436	6,105,438	1,551,221	21,060,402	45,218,497	2.57%
2002	16,608,100	6,015,600	1,650,800	22,641,600	46,916,100	3.75%
2003	16,538,200	5,868,400	1,545,400	21,857,400	45,809,400	-2.36%
2004	16,263,300	5,918,200	1,758,000	22,042,000	45,981,500	0.38%
2005	16,470,600	5,775,900	2,101,400	22,543,000	46,890,900	1.98%
2006	15,857,700	5,867,100	1,923,400	22,475,100	46,123,300	-1.64%
2007	15,812,900	5,888,000	1,481,400	23,147,800	46,330,100	0.45%
2008	14,962,800	5,637,400	1,145,800	24,989,500	46,735,500	0.88%
2009	14,587,100	5,428,900	707,500	24,472,300	45,195,800	-3.29%
2010	14,673,400	5,281,300	301,600	24,781,500	45,037,800	-0.35%
2011	14,390,100	5,202,300	449,200	21,043,600	41,085,200	-8.78%
2012	14,449,000	5,272,800	768,400	23,245,300	43,735,500	6.45%
2013	14,135,400	5,079,000	748,800	23,944,800	43,908,000	0.39%
2014	13,473,100	5,305,900	848,700	25,228,400	44,856,100	2.16%
2015	13,235,500	5,291,200	838,700	25,674,800	45,040,200	0.41%
2016	13,143,100	5,146,300	870,400	27,505,200	46,665,000	3.61%
2017	13,072,200	5,264,500	961,800	26,031,100	45,329,600	-2.86%
2018	13,197,500	5,937,000	684,500	28,043,700	47,862,700	5.59%
<b>2020</b>	<b>13,166,300</b>	<b>5,909,600</b>	<b>677,000</b>	<b>26,847,340</b>	<b>46,600,240</b>	-2.64%
Average Change in Usage from 1995 - 2018						<u>0.77%</u>



<b>WAUPUN UTILITIES</b>										
2020 Budget - Sewer										
Sewer Usage - Actual 2014 through August 2019 and 2020 Budget										
<b>TOTAL</b>										
		<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Average</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
	January	37,097	38,565	39,878	38,242	39,012	40,246	39,118	38,731	39,173
	February	35,875	35,910	39,764	37,586	38,242	39,113	38,136	37,835	38,099
	March	33,032	34,290	37,203	36,199	35,459	37,289	36,154	36,007	36,460
	April	37,410	36,603	40,012	37,324	37,788	39,113	38,328	37,757	38,380
	May	38,391	37,785	38,930	38,988	39,898	40,183	39,280	39,458	39,267
	June	40,168	40,037	39,829	39,376	41,287	44,274	41,368	40,406	41,470
	July	38,898	38,575	38,905	38,037	40,430	-	39,129	39,550	39,605
	August	40,120	39,162	39,593	39,739	42,219	-	39,986	40,954	40,143
	September	38,771	37,848	39,882	38,474	42,481	-	39,411	38,384	39,608
	October	36,469	36,337	37,378	36,723	41,243	-	37,607	36,560	38,199
	November	36,491	37,103	38,433	36,460	41,364	-	38,061	36,582	38,152
	December	35,839	38,191	36,843	36,148	39,202	-	37,259	36,222	37,447
	<b>Totals</b>	<b>448,561</b>	<b>450,406</b>	<b>466,650</b>	<b>453,296</b>	<b>478,625</b>	<b>240,218</b>	<b>463,835</b>	<b>458,446</b>	<b>466,002</b>
<b>RESIDENTIAL</b>										
		<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Average</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
	January	11,914	11,337	11,017	11,129	11,278	10,941	11,116	11,141	11,116
	February	11,272	10,689	10,721	10,618	10,964	10,894	10,825	10,768	10,825
	March	10,051	9,683	9,838	9,701	9,602	9,616	9,640	9,714	9,640
	April	11,137	10,883	10,637	10,697	10,689	10,642	10,676	10,674	10,676
	May	11,072	10,826	10,704	10,882	10,833	10,559	10,758	10,806	10,758
	June	12,579	12,056	12,037	12,115	12,536	13,165	12,605	12,229	12,605
	July	10,970	11,651	11,744	11,177	11,807	-	11,576	11,576	11,576
	August	12,185	12,186	11,634	11,510	11,709	-	11,618	11,618	11,618
	September	11,295	11,289	11,059	11,240	11,043	-	11,114	11,196	11,114
	October	10,664	10,551	10,327	10,615	10,522	-	10,488	10,498	10,488
	November	10,866	10,756	11,188	10,725	10,629	-	10,847	10,890	10,847
	December	10,726	10,449	10,525	10,313	10,361	-	10,400	10,429	10,400
	<b>Totals</b>	<b>134,731</b>	<b>132,356</b>	<b>131,431</b>	<b>130,722</b>	<b>131,973</b>	<b>65,817</b>	<b>131,663</b>	<b>131,539</b>	<b>131,663</b>

<b>WAUPUN UTILITIES</b>										
2020 Budget - Sewer										
Sewer Usage - Actual 2014 through August 2019 and 2020 Budget										
<b>COMMERCIAL</b>										
		<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Average</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
	January	4,216	4,574	4,370	4,029	4,827	4,622	4,493	4,779	4,622
	February	4,267	4,173	4,218	4,039	4,295	4,281	4,205	4,252	4,281
	March	4,135	4,823	4,312	4,317	5,069	5,294	4,893	5,018	5,294
	April	4,096	4,064	4,308	4,230	4,991	4,876	4,699	4,941	4,876
	May	4,250	4,663	4,386	4,470	5,037	4,957	4,821	4,987	4,957
	June	4,389	4,516	4,250	4,423	5,123	5,039	4,862	5,072	5,039
	July	4,254	4,641	4,320	4,486	5,270	-	4,692	5,217	5,270
	August	5,013	4,473	4,515	4,890	5,061	-	4,822	5,010	5,061
	September	4,898	4,297	4,237	4,638	4,861	-	4,579	4,592	4,861
	October	4,853	4,358	4,221	4,565	5,255	-	4,680	4,519	5,255
	November	4,373	4,133	4,187	4,308	4,753	-	4,416	4,265	4,753
	December	4,315	4,199	4,139	4,250	4,827	-	4,405	4,208	4,827
	<b>Totals</b>	<b>53,059</b>	<b>52,914</b>	<b>51,463</b>	<b>52,645</b>	<b>59,369</b>	<b>29,069</b>	<b>55,567</b>	<b>56,860</b>	<b>59,096</b>
<b>INDUSTRIAL</b>										
		<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>Average</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
	January	657	763	678	793	424	533	583	424	509
	February	738	628	704	754	472	480	569	472	456
	March	690	801	681	946	526	630	701	526	606
	April	650	681	702	824	602	561	662	602	537
	May	714	665	705	933	599	579	704	599	555
	June	757	679	712	830	573	625	676	573	601
	July	712	681	528	722	508	-	586	508	484
	August	847	702	792	892	755	-	813	755	731
	September	742	769	826	736	690	-	751	736	666
	October	848	770	739	811	837	-	796	811	813
	November	659	628	843	719	448	-	670	719	424
	December	473	621	794	658	412	-	621	658	388
	<b>Totals</b>	<b>8,487</b>	<b>8,388</b>	<b>8,704</b>	<b>9,618</b>	<b>6,846</b>	<b>3,408</b>	<b>8,131</b>	<b>7,383</b>	<b>6,770</b>

<b>WAUPUN UTILITIES</b>										
2020 Budget - Sewer										
Sewer Usage - Actual 2014 through August 2019 and 2020 Budget										
<b>PUBLIC AUTHORITY</b>										
		<b>2014</b>	<b>2015</b>	<b>2016</b>	<b>2017</b>	<b>2018</b>	<b>2019</b>	<b>5 Yr Average</b>	<b>2019 Budget</b>	<b>2020 Budget</b>
	January	20,310	21,891	23,813	22,291	22,483	24,150	22,926	22,387	22,926
	February	19,598	20,420	24,121	22,175	22,511	23,458	22,537	22,343	22,537
	March	18,156	18,983	22,372	21,235	20,262	21,749	20,920	20,749	20,920
	April	21,527	20,975	24,365	21,573	21,506	23,034	22,291	21,540	22,291
	May	22,355	21,631	23,135	22,703	23,429	24,088	22,997	23,066	22,997
	June	22,443	22,786	22,830	22,008	23,055	25,445	23,225	22,532	23,225
	July	22,962	21,602	22,313	21,652	22,845	-	22,275	22,249	22,275
	August	22,075	21,801	22,652	22,447	24,694	-	22,734	23,571	22,734
	September	21,836	21,493	23,760	21,860	25,887	-	22,967	21,860	22,967
	October	20,104	20,658	22,091	20,732	24,629	-	21,643	20,732	21,643
	November	20,593	21,586	22,215	20,708	25,534	-	22,127	20,708	22,127
	December	20,325	22,922	21,385	20,927	23,602	-	21,832	20,927	21,832
	<b>Totals</b>	<b>252,284</b>	<b>256,748</b>	<b>275,052</b>	<b>260,311</b>	<b>280,437</b>	<b>141,924</b>	<b>268,473</b>	<b>262,664</b>	<b>268,473</b>

<b>Waupun Utilities</b>												
2020 Budget - Sewer												
Expenses - Actual 2010 through Actual 2018												
Account Number			Actual 2010	Actual 2011	Actual 2012	Actual 2013	Actual 2014	Actual 2015	Actual 2016	Actual 2017	Actual 2018	
<b>Operating Expenses</b>												
820	Supervision and labor		\$ 94,003	\$ 96,551	\$ 96,046	\$ 96,043	\$ 93,615	\$ 89,556	\$ 91,697	\$ 93,629	\$ 98,361	
821	Power for pumping		149,955	142,241	122,392	130,113	139,403	132,056	138,941	143,564	134,856	
823	Chemicals		85,652	99,279	78,246	64,740	73,512	63,688	76,548	90,073	121,338	
827	Operating supplies		28,385	29,119	29,809	24,985	26,520	22,604	27,238	27,356	24,313	
828	Laboratory labor		33,713	33,195	37,095	44,905	44,334	40,809	39,100	39,083	44,804	
829	Laboratory supplies		17,439	13,534	11,931	17,212	20,010	13,613	13,037	15,040	19,983	
	Total Operating		409,147	413,919	375,519	377,998	397,394	362,326	386,561	408,745	443,655	
<b>Maintenance Expenses</b>												
831	Sewage collection system		133,246	122,339	123,738	113,281	137,665	138,759	148,395	142,483	137,857	
832	Pumping equipment		6,672	9,125	4,506	8,775	10,546	4,814	2,815	2,478	6,064	
833	Treatment plant equipment		170,380	219,185	209,039	118,891	124,552	178,531	181,839	184,767	216,064	
834	General plant		157,294	104,359	54,156	61,607	74,592	92,652	107,375	96,977	79,296	
	Total Maintenance		467,592	455,008	391,439	302,554	347,355	414,756	440,424	426,705	439,281	
<b>Customer Accounts Expenses</b>												
840	Accounting and collecting		100,538	98,223	108,432	125,889	139,250	135,355	148,697	138,992	145,207	
842	Meter reading		11,193	9,812	10,597	5,783	2,485	2,648	1,537	3,165	3,762	
	Total Customer Accounts		111,731	108,035	119,029	131,672	141,735	138,003	150,234	142,157	148,969	
<b>Administrative and General Expenses</b>												
850	General office salaries		12,239	13,255	12,651	14,395	22,841	21,513	22,387	23,638	24,004	
851	General office supplies		53,506	53,603	60,628	57,446	58,431	60,307	50,803	45,631	47,824	
852	Outside services		51,108	70,760	18,402	23,752	27,020	23,328	33,025	41,208	81,316	
853	Property insurance		16,632	23,237	23,625	14,927	17,309	18,138	25,762	29,816	24,406	
854	Employee pensions and benefits		222,691	217,093	178,276	165,754	181,131	186,576	204,027	199,070	188,292	
856	Miscellaneous general		9,506	6,895	14,627	17,204	18,244	24,634	19,550	21,199	26,706	
	Total Administrative and General		365,682	384,843	308,209	293,478	324,976	334,496	355,554	360,562	392,548	
<b>Total Operation and Maintenance</b>			<u>1,354,152</u>	<u>1,361,805</u>	<u>1,194,196</u>	<u>1,105,702</u>	<u>1,211,460</u>	<u>1,249,581</u>	<u>1,332,773</u>	<u>1,338,169</u>	<u>1,424,453</u>	
403	Depreciation		666,467	655,245	666,452	670,583	672,473	653,688	701,196	681,643	666,644	
	<b>TOTAL OPERATING EXPENSES</b>		<u>\$ 2,020,619</u>	<u>\$ 2,017,050</u>	<u>\$ 1,860,648</u>	<u>\$ 1,776,285</u>	<u>\$ 1,883,933</u>	<u>\$ 1,903,269</u>	<u>\$ 2,033,969</u>	<u>\$ 2,019,812</u>	<u>\$ 2,091,097</u>	

<b>Waupun Utilities</b>																		
2020 Budget - Sewer																		
Loadings - Forecasted 2019																		
	<b>2014</b>			<b>2015</b>			<b>2016</b>			<b>2017</b>			<b>2018</b>			<b>YTD 2019</b>		
	<b>BOD</b>	<b>SS</b>	<b>Phos</b>	<b>BOD</b>	<b>SS</b>	<b>Phos</b>	<b>BOD</b>	<b>SS</b>	<b>Phos</b>	<b>BOD</b>	<b>SS</b>	<b>Phos</b>	<b>BOD</b>	<b>SS</b>	<b>Phos</b>	<b>BOD</b>	<b>SS</b>	<b>Phos</b>
January	14,544	6,409	-	21,964	16,092	17	12,016	14,279	-	12,125	12,588	7	11,236	12,070	-	9,313	10,591	181
February	13,411	5,212	6	16,574	11,837	21	16,537	10,765	-	10,785	10,819	-	14,653	13,210	7	10,073	12,167	19
March	10,460	4,874	15	14,397	8,977	8	14,757	13,631	-	9,575	14,218	14	16,588	18,602	99	15,498	21,327	10
April	11,495	6,524	-	21,847	13,155	-	10,751	9,418	-	12,186	20,962	-	18,787	24,333	84	13,717	19,390	5
May	18,318	19,222	-	17,204	15,384	-	11,105	7,215	-	9,950	13,961	-	15,464	19,626	179	10,235	13,818	10
June	16,897	7,996	-	15,309	10,350	7	9,910	7,624	5	10,438	15,168	-	20,610	27,150	234	-	-	-
July	14,543	13,143	-	17,830	18,069	-	8,358	7,809	5	15,393	21,480	-	29,677	44,472	238	-	-	-
August	18,226	19,296	-	15,689	18,271	-	13,383	13,062	13	16,476	25,883	-	23,067	36,311	246	-	-	-
September	19,868	24,932	7	16,218	16,415	-	12,766	16,762	3	14,502	19,137	-	16,970	26,743	309	-	-	-
October	21,571	19,231	8	17,362	12,914	-	10,157	17,056	-	17,499	25,697	11	18,000	29,841	363	-	-	-
November	20,323	13,187	23	8,955	5,894	-	10,221	13,172	-	17,093	20,620	2	6,581	12,987	228	-	-	-
December	20,228	14,776	7	12,502	13,197	-	14,104	9,942	5	13,126	19,125	-	13,092	21,969	256	-	-	-
	<b>199,884</b>	<b>154,802</b>	<b>66</b>	<b>195,851</b>	<b>160,555</b>	<b>53</b>	<b>144,066</b>	<b>140,735</b>	<b>31</b>	<b>159,147</b>	<b>219,660</b>	<b>34</b>	<b>204,725</b>	<b>287,315</b>	<b>2,243</b>	<b>58,836</b>	<b>77,293</b>	<b>225</b>
	<b>Average</b>			<b>2020 Forecasted</b>														
	<b>BOD</b>	<b>SS</b>	<b>Phos</b>	<b>BOD</b>	<b>SS</b>	<b>Phos</b>												
January	11,600	12,005	6	11,600	12,005	6												
February	11,719	10,668	7	11,719	10,668	7												
March	11,611	13,605	27	11,611	13,605	27												
April	12,683	15,630	21	12,683	15,630	21												
May	11,754	14,871	45	11,754	14,871	45												
June	14,633	13,658	62	14,633	13,658	62												
July	17,160	20,995	61	17,160	20,995	61												
August	17,368	22,565	65	17,368	22,565	65												
September	16,065	20,798	64	16,065	20,798	64												
October	16,918	20,948	76	16,918	20,948	76												
November	12,635	13,172	51	12,635	13,172	51												
December	14,610	15,802	54	14,610	15,802	54												
Total	<b>168,755</b>	<b>194,716</b>	<b>537</b>	<b>168,755</b>	<b>194,716</b>	<b>537</b>												

## **WAUPUN UTILITIES**

### **2020 Budget Appendices**

---

This budget package includes three appendices. A review and description of each follows.

#### **Appendix A – Equipment Replacement Schedule**

This schedule provides a listing of all Waupun Utilities transportation and power-operated equipment, its original cost, recommended replacement year, and forecasted replacement cost.

#### **Appendix B – Projected Debt Service Schedules**

These schedules provide a projected debt service summary including the 2019 Refunding Electric and Water Revenue Bonds and a debt service graph.

#### **Appendix C - Cash Position Summary**

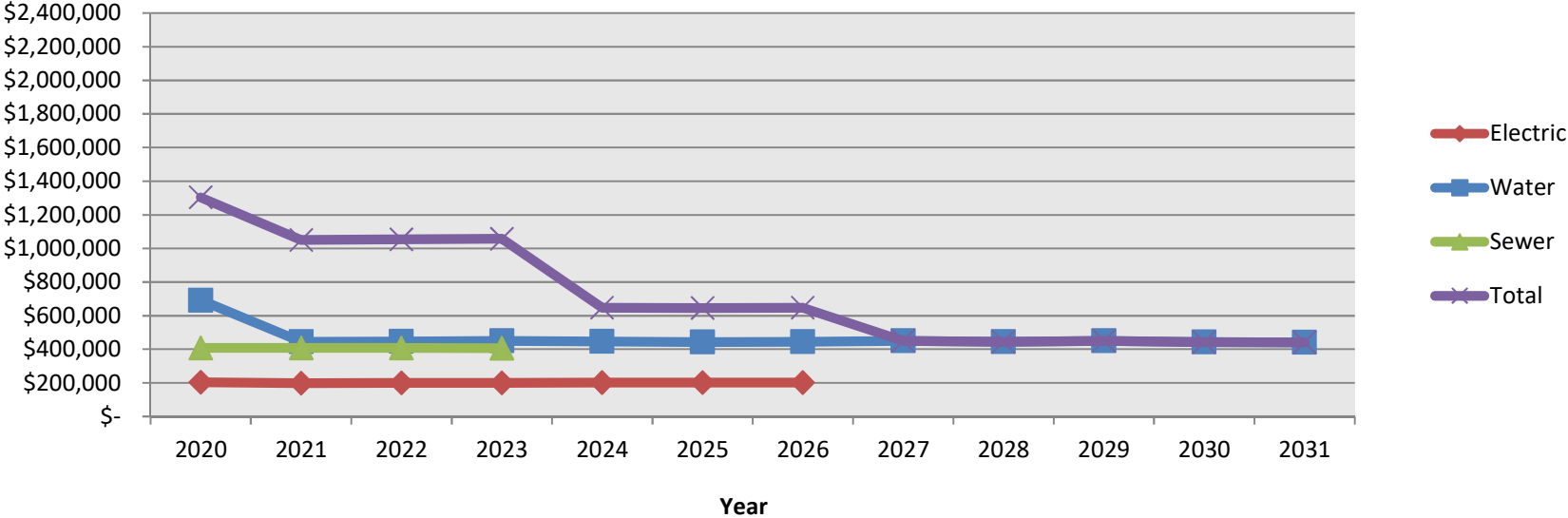
These schedules provide a summary of unrestricted cash and investments from January 2016 through September 2019 and the equivalent months of operation and maintenance expenses as of September 2019.

<b>Waupun Utilities</b>											
Equipment Replacement Schedule											
Forecasted Replacement Cost/Year											
As of September 30, 2019											
<b>Unit #</b>	<b>Description</b>	<b>Year</b>	<b>Original Cost</b>	<b>Useful Life</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025-2029</b>	<b>Total</b>
1	Chevrolet Equinox	2019	\$ 21,359.00	10	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 26,600	\$ 26,600
3	Chevrolet 2500 Pickup	2017	\$ 32,068.00	10	-	-	-	-	-	39,900	\$ 39,900
4	International Bucket Truck	2005	145,045.00	15	-	-	201,000	-	-	-	\$ 201,000
6	Chev Silverado 2500	2017	35,000.00	10	-	-	-	-	-	43,500	\$ 43,500
9	International Dump	1991	50,465.00	n/a	-	-	-	-	-	-	\$ -
10	Mack Tandem Dump	2003	32,500.00	25	-	-	-	-	-	-	\$ 56,000
11	Chevrolet 1500 Pickup	2019	27,036.00	10	-	-	-	-	-	-	\$ 33,600
13	Valve Turner	1997	41,431.00	20	35,000	-	-	-	-	-	\$ 35,000
14	Trencher	1989	26,903.00	25	-	-	-	46,400	-	-	\$ 46,400
15	John Deere Mower/Snowblower	2014	25,245.00	10	-	-	-	-	31,400	31,400	\$ 31,400
16	Daewoo Forklift	1999	19,476.00	20	-	-	-	30,100	-	-	\$ 30,100
17	Chevrolet 1500 Pickup	2019	27,036.00	10	-	-	-	-	-	33,600	\$ 33,600
18	Chevrolet 2500 Pickup	2016	35,884.00	10	-	-	-	-	-	44,600	\$ 44,600
20	International Vaccon Jet Vac	2006	264,345.00	15	-	366,400	-	-	-	-	\$ 366,400
26	New Holland/675E	1997	57,000.00	20	-	92,000	-	-	-	-	\$ 92,000
28	Sterling Dump Truck	2004	75,283.00	20	-	-	-	-	116,300	116,300	\$ 116,300
33	Caterpillar Backhoe	2003	93,400.00	20	-	-	-	144,300	-	-	\$ 144,300
145	Chevrolet Pickup	2007	26,345.00	15	-	-	-	-	-	35,500	\$ 35,500
146	Chevrolet Pickup	2007	24,422.00	n/a	-	-	-	-	-	-	\$ -
147	GMC Pickup 2500	2007	27,254.00	n/a	-	-	-	-	-	-	\$ -
148	Small Aerial Bucket Truck	2017	139,900.00	8	-	-	-	-	-	166,500	\$ 166,500
149	GMC Pickup - Small Dump	2007	47,718.00	15	-	-	64,200	-	-	-	\$ 64,200
150	International Line Truck	2009	178,888.00	20	-	-	-	-	-	276,400	\$ 276,400
151	Altec Backyard Machine	2005	33,860.00	15	105,000	-	-	-	-	-	\$ 105,000
152	Woods Puller-Tensioner	2012	40,850.00	15	-	-	-	-	-	56,600	\$ 56,600
155	Chevrolet Silverado Pickup	2012	18,938.00	10	-	-	23,500	-	-	-	\$ 23,500
			<u>\$ 1,547,651.00</u>		<u>\$ 140,000</u>	<u>\$ 458,400</u>	<u>\$ 288,700</u>	<u>\$ 220,800</u>	<u>\$ 147,700</u>	<u>\$ 870,900</u>	<u>\$ 2,068,400</u>
<b>NOTES:</b>											
Unit #9 is used for solids handling at the wastewater treatment plant. This vehicle will be replaced through an internal transfer, not by buying new.											
Unit #146 and #147 are not primary vehicles and will not be replaced with new trucks.											

<b>Waupun Utilities</b>				
Long-Term Debt				
Total Projected Debt Service from 2020 through 2031				
<b>Date</b>	<b>Electric</b>	<b>Water</b>	<b>Sewer</b>	<b>Total</b>
2020	203,463	692,230	407,549	1,303,242
2021	198,103	444,954	407,373	1,050,430
2022	199,313	447,480	407,191	1,053,984
2023	200,361	449,686	407,004	1,057,051
2024	201,236	446,600	-	647,836
2025	201,913	443,237	-	645,150
2026	202,350	444,457	-	646,807
2027		450,093	-	450,093
2028	-	445,150	-	445,150
2029	-	449,545	-	449,545
2030	-	443,220	-	443,220
2031	-	441,199	-	441,199
<b>Total</b>	<b>\$ 1,406,739</b>	<b>\$ 5,597,851</b>	<b>\$ 1,629,117</b>	<b>\$ 8,633,707</b>

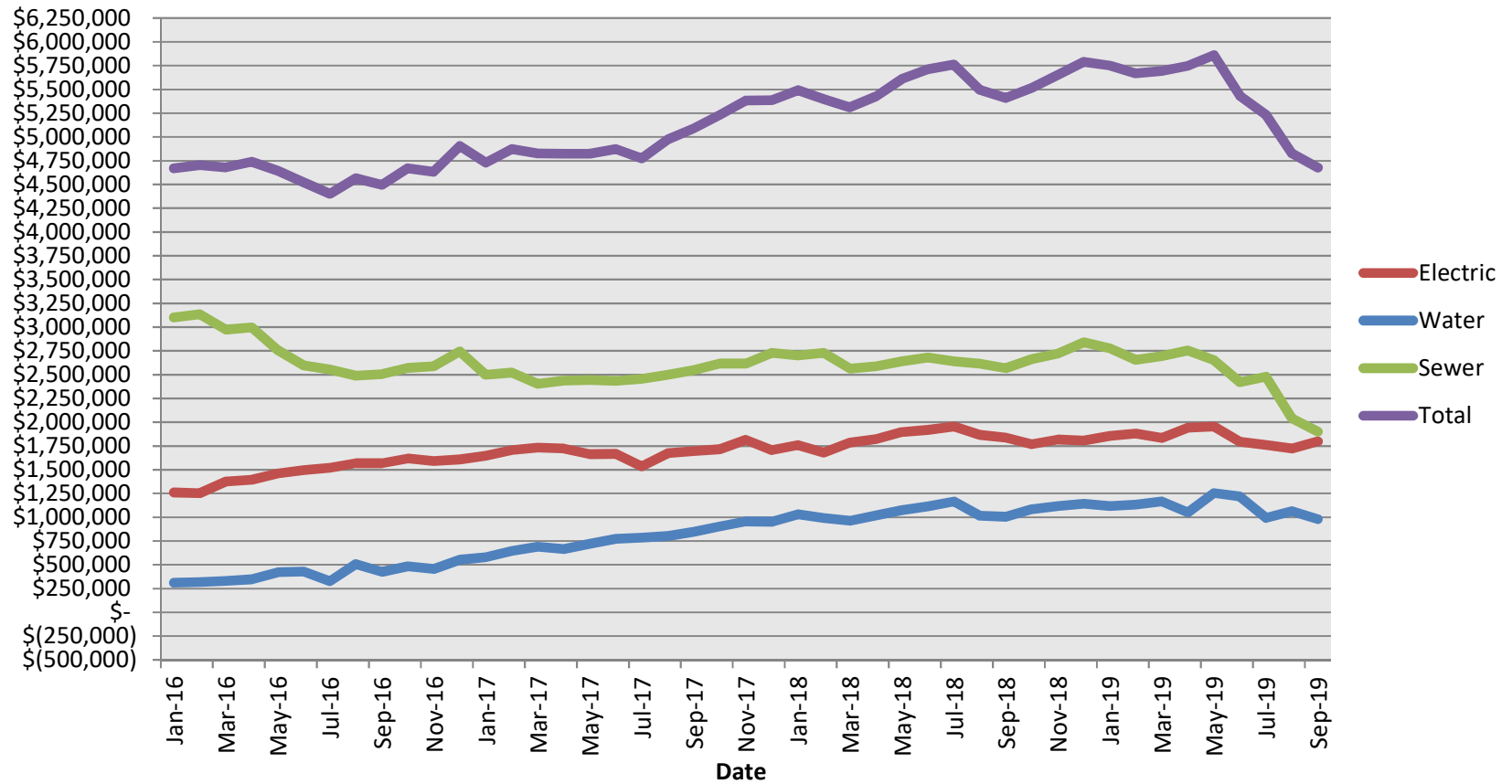


Waupun Utilities - Projected Annual Debt Service  
2020 through 2031



<b>Waupun Utilities</b>					
Cash and Investment Position					
January 2016 through September 2019					
<b>Cash Position:</b>					
<b>Month</b>	<b>Electric</b>	<b>Water</b>	<b>Sewer</b>	<b>Total</b>	
Jan-16	\$ 1,259,182	\$ 311,367	\$ 3,101,018	\$ 4,671,567	
Feb-16	\$ 1,253,155	\$ 315,963	\$ 3,134,648	\$ 4,703,766	
Mar-16	\$ 1,376,315	\$ 331,748	\$ 2,973,362	\$ 4,681,425	
Apr-16	\$ 1,393,904	\$ 347,042	\$ 2,996,889	\$ 4,737,835	
May-16	\$ 1,461,468	\$ 422,877	\$ 2,758,741	\$ 4,643,085	
Jun-16	\$ 1,496,568	\$ 428,510	\$ 2,597,192	\$ 4,522,270	
Jul-16	\$ 1,519,464	\$ 327,755	\$ 2,555,620	\$ 4,402,840	
Aug-16	\$ 1,567,746	\$ 507,363	\$ 2,490,457	\$ 4,565,567	
Sep-16	\$ 1,567,518	\$ 426,128	\$ 2,504,287	\$ 4,497,933	
Oct-16	\$ 1,618,676	\$ 483,547	\$ 2,569,266	\$ 4,671,490	
Nov-16	\$ 1,591,553	\$ 455,185	\$ 2,588,665	\$ 4,635,404	
Dec-16	\$ 1,607,916	\$ 551,926	\$ 2,744,590	\$ 4,904,432	
Jan-17	\$ 1,648,744	\$ 580,632	\$ 2,498,296	\$ 4,727,672	
Feb-17	\$ 1,706,132	\$ 645,119	\$ 2,520,956	\$ 4,872,207	
Mar-17	\$ 1,732,546	\$ 689,842	\$ 2,405,190	\$ 4,827,578	
Apr-17	\$ 1,723,140	\$ 663,319	\$ 2,437,253	\$ 4,823,712	
May-17	\$ 1,663,237	\$ 719,901	\$ 2,442,442	\$ 4,825,581	
Jun-17	\$ 1,667,630	\$ 772,158	\$ 2,432,432	\$ 4,872,221	
Jul-17	\$ 1,534,398	\$ 786,212	\$ 2,455,931	\$ 4,776,542	
Aug-17	\$ 1,674,921	\$ 801,977	\$ 2,498,060	\$ 4,974,958	
Sep-17	\$ 1,694,913	\$ 848,059	\$ 2,547,755	\$ 5,090,726	
Oct-17	\$ 1,715,805	\$ 902,307	\$ 2,615,386	\$ 5,233,498	
Nov-17	\$ 1,815,201	\$ 954,720	\$ 2,615,140	\$ 5,385,061	
Dec-17	\$ 1,707,340	\$ 953,935	\$ 2,727,722	\$ 5,388,997	
Jan-18	\$ 1,757,684	\$ 1,031,871	\$ 2,702,008	\$ 5,491,563	
Feb-18	\$ 1,678,730	\$ 991,803	\$ 2,727,740	\$ 5,398,274	
Mar-18	\$ 1,785,911	\$ 963,424	\$ 2,563,054	\$ 5,312,390	
Apr-18	\$ 1,822,147	\$ 1,018,523	\$ 2,586,187	\$ 5,426,858	
May-18	\$ 1,894,931	\$ 1,074,973	\$ 2,638,884	\$ 5,608,788	
Jun-18	\$ 1,920,540	\$ 1,113,068	\$ 2,677,399	\$ 5,711,008	
Jul-18	\$ 1,954,933	\$ 1,165,126	\$ 2,640,700	\$ 5,760,759	
Aug-18	\$ 1,866,436	\$ 1,014,965	\$ 2,615,186	\$ 5,496,587	
Sep-18	\$ 1,837,317	\$ 1,006,502	\$ 2,567,846	\$ 5,411,665	
Oct-18	\$ 1,768,952	\$ 1,083,600	\$ 2,661,099	\$ 5,513,651	
Nov-18	\$ 1,816,395	\$ 1,115,515	\$ 2,721,536	\$ 5,653,446	
Dec-18	\$ 1,808,461	\$ 1,141,235	\$ 2,840,555	\$ 5,790,251	
Jan-19	\$ 1,857,543	\$ 1,115,564	\$ 2,778,704	\$ 5,751,811	
Feb-19	\$ 1,879,529	\$ 1,132,595	\$ 2,655,941	\$ 5,668,064	
Mar-19	\$ 1,833,029	\$ 1,165,664	\$ 2,695,679	\$ 5,694,371	
Apr-19	\$ 1,941,110	\$ 1,050,140	\$ 2,755,790	\$ 5,747,041	
May-19	\$ 1,953,752	\$ 1,254,503	\$ 2,653,085	\$ 5,861,341	
Jun-19	\$ 1,793,081	\$ 1,219,124	\$ 2,419,588	\$ 5,431,794	
Jul-19	\$ 1,762,939	\$ 991,598	\$ 2,478,933	\$ 5,233,470	
Aug-19	\$ 1,723,601	\$ 1,062,697	\$ 2,040,833	\$ 4,827,131	
Sep-19	\$ 1,797,146	\$ 979,342	\$ 1,899,672	\$ 4,676,160	
Months of O&M + Taxes (2020 Budget)	2.40	8.70	15.97	4.78	

## Waupun Utilities - Cash Position



WAUPUN UTILITIES COMMISSION

RESOLUTION NO. 11-11-19-01

RESOLUTION APPROVING SEWER RATE INCREASE PLAN NECESSARY FOR WWTP UPGRADE

WHEREAS, the Waupun Utilities Sewer Utility is required to meet new stringent phosphorus requirements mandated by the U.S. Environmental Protection Agency and Wisconsin Department of Natural Resources by 2025;

WHEREAS, it was determined that the Sewer Utility will be unable to meet the new level of effluent phosphorus limits with only operational improvements and minor facility modifications.

WHEREAS, several compliance options were considered and evaluated for technical feasibility and life cycle cost resulting in the recommendation of the treatment process Advanced Biological Nutrient Recovery;

WHEREAS, projected costs to construct and install an Advanced Biological Nutrient Recovery System and other capital improvements is \$32.3 million;

WHEREAS, the Sewer Utility was awarded a USDA loan at 2.375% in the amount of \$22,807,000 and a grant in the amount of \$9,479,000 to fund the facility improvements;

WHEREAS, the Waupun Utilities Commission (the "Commission") has reviewed the Test Year 2023 Sewer Rate Analysis findings concluding the existing sewer rates are deficient in supporting the projected annual operations, maintenance, capital improvements, and debt service required;

RESOLVED, the Commission does hereby approve the Test Year 2023 Sewer Rate Analysis, including the rate increase of 32.21% to be phased in at approximately 7.2% annually over a four-year period starting April 1, 2020;

FURTHER RESOLVED, the Commission recommends the City of Waupun Common Council approve an ordinance to amend the sewer rates contained in Section 12.06(5) of the Municipal Code of the City of Waupun as required.

Dated this 11th day of November, 2019.

ATTEST:

\_\_\_\_\_  
Joel Heeringa, President

\_\_\_\_\_  
Dave Gerritson, Vice President